WEST VIRGINIA CODE: §19-21-24

§19-21-24. Treasurer of district; salary, bond and duties; audit of books.

The secretary of the board of supervisors in any drainage district shall hold the Office of Treasurer of such district, except as otherwise provided herein. Such secretary shall receive such salary, payable monthly, as the board of supervisors may fix, and all necessary expenses. He shall obtain from the office of the clerk of the county court of the county or counties within which any land in the drainage district is situate records of transfer of property within such district made prior to April first of each year subsequent to the date of confirmation of the assessments by the court. He shall receive and receipt for all the drainage taxes collected by the sheriff, and he shall receive and receipt for the proceeds at all tax sales made under the provisions of this article. The treasurer shall give a bond in such amount as shall be fixed by the board of supervisors, conditioned that he will well and truly account for and pay out, as provided by law, all moneys received by him as taxes from the county collector or collectors, or as proceeds from the sales of delinquent taxes, or from any other source whatever on any account or claim of said district, which bond shall be signed by at least two sureties, approved and accepted by the board of supervisors, and such bond shall be in addition to the bond for proceeds of sale of bonds, which is required by a subsequent section of this article. The bond of such treasurer may, if the board so direct, be furnished by a surety or bonding company, which shall be approved by the board of supervisors. Such bond shall be placed and remain in the custody of the president of the board of supervisors, and shall be kept separate from all papers in the custody of the secretary and treasurer. The treasurer shall keep all funds received by him from any source whatever deposited at all times in some bank, banks or trust company to be designated by the board of supervisors. All interest accruing on such funds shall be extended each month to the credit of such district and statement thereof made to the board of supervisors. It shall be the duty of the supervisors to audit or have audited the books of such treasurer as of June thirtieth of each year, and they shall publish a financial statement, within thirty days thereafter, showing the amount of money received, the amount paid out during such year, and the amount in the treasury at the beginning and end of each year. The treasurer of the district shall pay out funds of the district only on warrants authorized by the board of supervisors, signed by the president of the board and attested by the signature of the secretary and treasurer, and showing the purpose for which issued.

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