WEST VIRGINIA CODE: §44-4-10

§44-4-10. Securities and moneys to be exhibited to fiduciary commissioner.

In settling the account of any fiduciary, the fiduciary commissioner may require him or any of them, if there are more than one, to produce, before the completion of the account, any securities or moneys comprised in the account or any documents relating to the investments of the estate, and the fiduciary commissioner shall check the same with the items with which the fiduciary has charged himself and with the appraisement of the estate or trust. The commissioner in his report shall show what money and securities were so produced before him. In case the fiduciary commissioner finds a shortage of money or securities, he shall cause a rule to be issued against the fiduciary to show cause before the circuit court, or judge thereof in vacation, of the county wherein such fiduciary qualified, why such fiduciary should not be required to replace any moneys or securities that have been improperly applied or disposed of, or the value thereof. The proceedings upon every such rule shall be considered for all purposes to be proceedings in equity, and the orders and decrees therein shall be enforceable accordingly. The court or judge thereof shall have full power to require the fiduciary to replace any moneys, securities or property that have been improperly applied or disposed of, or the value thereof, or to pay or transfer the same or any moneys, securities or property, with which the fiduciary may be charged, into a proper account or otherwise, as the court or judge thereof may order. If the order or decree is not complied with within a time to be fixed by the court, the powers of the fiduciary shall be revoked and annulled, and the court shall so order. The failure of the fiduciary to comply with the order or decree shall also be a breach of the fiduciary's bond.

WV Legislature