WEST VIRGINIA CODE: §44-4-2

§44-4-2. Fiduciaries to exhibit accounts for settlement.

A statement of all the money, and an inventory of all securities, stocks, bonds and all other property, including the value thereof, which any personal representative, guardian, curator or committee, has received, become chargeable with or disbursed, within one year from the date of the fiduciary's qualification, or within any succeeding year, together with the vouchers for such disbursements, shall, within two months after the end of every such period, be exhibited by the fiduciary to the fiduciary commissioner to whom the estate or trust has been referred. If any fiduciary fails to make an exhibit, the fiduciary commissioner to whom the fiduciary should make the exhibit shall proceed against the fiduciary in the appropriate circuit court, and the court shall impose the same penalties, unless the fiduciary is excused for sufficient reason, as are provided in cases where fiduciaries fail to return appraisements.

WV Legislature