WEST VIRGINIA CODE: §44-4-21

§44-4-21. How fiduciary accounts settled in suits to be recorded.

When the account of any fiduciary is settled in a suit, it shall be the duty of the clerk of the court in which such suit is, within ten days after the close of the term of court at which the final decree in such suit is entered, to certify, to the clerk of the county commission wherein such fiduciary qualified, such account so far as the same has been confirmed, with a memorandum at the foot thereof stating the style of the suit and the date of the final decree, rendered in such suit. The clerk receiving such account and memorandum so certified shall record the same in the same book in which the accounts settled before a fiduciary commissioner are recorded, and after recordation the original account and memorandum shall be returned to the clerk from whom the same were certified and transmitted. If in any proceedings subsequent to such final decree, by appeal or otherwise, the account is reformed or altered, the reformed or altered account shall in like manner be certified and recorded, together with a memorandum stating the style of the suit and the date of the decree of confirmation. The fees for making the certification and for recording shall be paid as the court in which the suit is, or the judge thereof, shall direct. Any clerk failing to comply with this section shall be subject to the same penalties as clerks of the county commission who fail to keep a list of fiduciaries.

WV Legislature