WEST VIRGINIA CODE: §44-4-8

§44-4-8. How accounting compellable by person interested.

If any fiduciary fails to present to a fiduciary commissioner a statement of his receipts for any year, the county commission shall, upon request made to it, within ten years from the commencement of that year, by any person who is interested as creditor, legatee, distributee, surety of such fiduciary, or otherwise, or who appears as next friend of a person under disability who is so interested, refer the matter to one of the fiduciary commissioners, who shall issue a summons directed to the sheriff or other officer of any county, requiring him to summon the fiduciary to present to the fiduciary commissioner a statement of his receipts and disbursements, accompanied by his vouchers, for that year, and for the time which may have since elapsed. If the same is not, within one month after the service of the summons, presented to the fiduciary commissioner, he shall report the fact to the circuit court of his county, or to the judge thereof in vacation, and the fiduciary shall be proceeded against in like manner, and be subject to the same penalty, as is provided in cases where fiduciaries fail to return inventories of their respective estates.

WV Legislature