WEST VIRGINIA CODE: §44-6-7

§44-6-7. Accounting required of fiduciaries as to common trust funds.

Unless ordered by a court of competent jurisdiction, the bank or trust company operating such common trust fund, as provided for in section six of this article, shall not be required to render an accounting with regard to such fund, before any commissioner of accounts, but it may, by application to the circuit court of the county in which is located the principal place of business of said bank or trust company, secure the approval of an accounting in such condition as the court may fix: Provided, however, That nothing herein shall be interpreted as relieving any fiduciary acquiring, holding or disposing of an interest in any common trust fund from making an accounting as required by law with respect of such interest.

WV Legislature