WEST VIRGINIA CODE: §50-3-8

§50-3-8. Audits.

The chief inspector of public offices shall perform an annual financial audit of each magistrate court. In addition to and in conjunction with the financial audit, the chief inspector of public offices shall perform or cause to be performed an audit of the case filings of each magistrate court. The chief inspector shall report the annual number of case filings of each magistrate court to be included in the financial audit report to be made to the Supreme Court of Appeals, circuit court of the county and the Legislative Auditor. The Supreme Court of Appeals shall make a written finding that it has examined the report and that the annual number of case filings in each magistrate court accurately represents the total number of cases actually brought before that magistrate court. This finding shall be made prior to any redistribution of magistrates which is based upon the increase or decrease of case filings in any magistrate court.