WEST VIRGINIA CODE: §51-6-10

§51-6-10. Settlement of accounts of general receiver and others who hold money subject to order of court; examination of bonds and securities.

Each circuit court, and every other court which has appointed a general receiver, shall, at its first regular term after January 1, in each year, by an order entered of record, require one of its commissioners in chancery, other than the commissioner who may have been appointed general receiver thereof, to state and settle the accounts of the general receiver of such court, and, unless otherwise provided, of all persons who have money subject to the future order of the court, and which then remains undisbursed. The clerk of the court shall furnish to such commissioner a copy of the order so made, with a list appended thereto exhibiting the names of such receiver and persons. The commissioner shall summon such receiver and persons, or the personal representatives of such of them as are dead, before him and audit, state and settle their accounts, and report the same to the circuit court at its next term after such order has been made. He shall also cause the bond of the receiver of the court, and the bonds or other securities given for any money loaned under the order of the court, to be produced before him and shall ascertain if the obligors in such bonds, or if such other securities, are sufficient, and report thereon to the court at the times before mentioned.