

## **WEST VIRGINIA CODE: §59-1-30**

### **§59-1-30. Books of account to be kept by officers.**

Each of the officers named in the preceding section shall keep full and regular accounts, subject at all times to the examination of the county court, or tribunal in lieu thereof, the State Tax Commissioner or any individual, of all sums charged or collected by such officers on account of official fees, costs, percentages, penalties, commissions, allowances, compensation, income and all other perquisites of whatever kind, and such book of accounts shall be a part of the records of the respective offices herein named belonging to the county, and shall be transmitted by each county officer to his successor in office. The system of books and accounts to be kept by the officers herein named shall be prescribed by the State Tax Commissioner, ex officio inspector and supervisor of public offices.