

## **WEST VIRGINIA CODE: §59-1-4**

### **§59-1-4. Fees collected by Secretary of State, Auditor and Clerk of Supreme Court of Appeals to be paid into State Treasury; accounts; reports.**

Except as otherwise provided by law, the fees to be charged by the Auditor, Secretary of State and Clerk of the Supreme Court of Appeals, by virtue of this article or any other law, are the property of the State of West Virginia. The Auditor, Secretary of State and Clerk of the Supreme Court of Appeals shall account for and pay into the State Treasury at least once every thirty days all fees collected or appearing to be due to the state, to the credit of the general state fund or other fund as provided by law. The Auditor, Secretary of State and Clerk of the Supreme Court of Appeals shall each keep a complete and accurate itemized account of all fees collected by them and the nature of the services rendered for which all fees were charged and collected, in accordance with generally accepted accounting principles, as provided in article two, chapter five-a of this code. All accounts shall be open to inspection and audit as provided in article two, chapter four of this code.