

WEST VIRGINIA CODE: §6-8-1

§6-8-1. Settlements for public funds.

Every public officer, whether state, county, magisterial district, independent school district, or municipal, who is authorized to receive, or who is charged with the collection, custody, or disbursement of, any public moneys, shall, within thirty days after June 30 of each year, or within thirty days after the close of his term of office, whenever the same expires, make settlement of his accounts. For all moneys belonging to or for the use of the state, such settlement shall be made with the Auditor of the state, and the entry thereof on the books of the Auditor shall constitute a proper recordation of such settlement; for all moneys belonging to or for the use of any county, such settlement shall be with the county court or other tribunal created by law in lieu thereof; for all moneys belonging to or for the use of any magisterial district such settlement shall be with the county court or other tribunal created by law in lieu thereof; for all moneys belonging to or for the use of any magisterial school district or independent school district, such settlement shall be with the county court, or other tribunal created by law in lieu thereof, and with the board of Education of such magisterial district or independent school district; for all moneys belonging to or for the use of any municipality, such settlement shall be with the council or other like body of such municipality, or with the board in charge thereof for the use of which the moneys are collected and disbursed in any municipality. Wherever the settlement is above required to be with the county court, or with any Board of Education, or with any municipal council or board, such settlement may be made by two commissioners of the county, one of whom shall have been appointed by the circuit court of the county, or judge thereof in vacation, and the other by such county court, or such Board of Education, or such municipal council or board.