WEST VIRGINIA CODE: §6-8-10

§6-8-10. Same -- Method of settlement.

In making such settlement it shall be the duty of the sheriff to prepare and present to the county board of education, in duplicate, separate lists of all the credits claimed by him against each of the several school funds collected by him, showing the amount, date and number of each voucher or order, and to whom payable, together with statements of the proper debits to the several funds to which he is chargeable; which lists and statements, together with the vouchers claimed as credits by the sheriff, shall, if found correct by such board, be endorsed by the treasurer of the board on the back of each with the words, "Settled by the board of Education," under which the treasurer shall sign his name and enter the date of the settlement, and such statements and lists, after being corrected, if corrections are necessary, shall be signed by the sheriff and by the president and treasurer of the board of Education in duplicate, one copy to be retained by such board, and the other, together with the vouchers and orders, to be turned over to the county court. Exceptions may be taken to such settlement as provided in section two of this article, which exceptions shall be heard and decided by the county court. If the county court finds the settlement to be correct, or after it has corrected the same, it shall be confirmed and made a matter of record by the clerk of the county court in a book kept for that purpose.

WV Legislature