WEST VIRGINIA CODE: §6-8-12

§6-8-12. Settlements by sheriff for school funds -- Failure of sheriff to make settlement; payment of balance to successor.

If any sheriff fails to make the settlement required by section seven of this article at the time required, without reasonable cause therefor, he shall be charged in such settlement with twelve percent interest on all school money in his hands for the time he is in default in making the settlement. If the sheriff fails to make the settlement at the time required, it shall be the duty of the prosecuting attorney to proceed by action against him and his sureties in the circuit court to recover the penalties imposed upon him by this section and by section three of this article.

Every retiring sheriff shall immediately after he shall have made his final settlement in the manner herein provided, pay and turn over to his successor in office such balance as may be shown to be due from him by such settlement.

WV Legislature