WEST VIRGINIA CODE: §6-8-2

§6-8-2. Contents of settlement; exceptions; confirmation.

Every such settlement shall show the several items of receipts and disbursements and to whom and for what purpose any public moneys are paid. Every such settlement shall be subject to exceptions by the body with which the same is made, by the prosecuting attorney, by the chief inspector and supervisor of public offices, or by any taxpayer who was assessed for and paid in any of the funds being settled for, and such exceptions shall be heard and determined by the body before which the settlement is made. If any exception be sustained, the settlement shall be modified and reformed accordingly, and shall then be confirmed, and upon being so confirmed shall be deemed prima facie correct.