WEST VIRGINIA CODE: §6-8-3

§6-8-3. Fine and forfeiture for failure to make settlement.

If any officer required by this article to make settlement of his accounts shall fail to do so within the time required, he shall forfeit all right to commission on any moneys collected and disbursed by him, or if paid a salary and not commission, shall forfeit one half his salary, and shall moreover, in either case, be subject to a fine of not less than \$100 nor more than \$1,000, for the use of the school fund, which commission or salary, if already paid to such officer, and such fine, shall be recoverable by motion, upon ten days' previous notice, in the circuit court of the county of such officer's residence, of and from such officer and the sureties on his bond.