WEST VIRGINIA CODE: §6-8-6

§6-8-6. Reports and settlements of sheriff; penalties for false affidavit.

The sheriff shall from time to time make to the county court of his county, or other tribunal in lieu thereof, such reports as such court or tribunal may direct, respecting his receipts and disbursements, and the state of the county treasury; or any other matter committed to his charge, or pertaining to the finances of the county. But at the end of the fiscal year he shall render to such court or tribunal, whether especially requested or not, a full statement of his account for that fiscal year, showing the balance due by or to him at the commencement of the account, the amount of money collected by him during the year, and from what sources, and the date and amount of every county order paid, and to whom it was paid, together with such other particulars, if any, as such court or tribunal may specially require. If the court, or tribunal, upon an examination of such report, find the account to be correctly stated therein, it shall approve the same and cause it to be entered in full in a proper record book to be kept for the purpose in the office of the clerk of the county court. But if such account be found incorrect, the court or tribunal shall make a restatement thereof, correcting the errors and omissions in the account as stated by the sheriff, which corrected account shall be entered in full on such record book. And in either event the court or tribunal shall cause the county orders listed in such statement to be cancelled in some way not easily obliterated, but not so as to render them illegible; and the same shall then be filed and preserved in the office of the clerk of the county court. A certified copy of the entry in such record book shall be delivered by the clerk of the county court to the sheriff, which copy shall operate as a receipt to such sheriff for the county orders named in such account and cancelled as aforesaid. Before the making of any such settlement as aforesaid, the sheriff shall return and file a written statement of every draft, order and claim paid by him, for which he claims a credit, and of the true amount actually and in good faith paid by him thereon, together with the drafts and orders upon which such payments were made, and shall append to such statement his affidavit that the same is true; and, until he does so, no credit shall be allowed him for any such payment. If such affidavit be falsely made the sheriff making same shall be guilty of neglect of official duty, and, on conviction thereof, his office shall become vacant and he shall be punished by a fine of not less than $100 nor more than $1,000, or by imprisonment in the county jail for not less than one month nor more than one year, or by both such fine and imprisonment.

WV Legislature