WEST VIRGINIA CODE: §6-8-7

§6-8-7. Settlements by sheriff for school funds.

The county court of each county shall appoint a time immediately following July 1, in each year, and in any event within thirty days thereafter, and within thirty days following the expiration of the term of office of any sheriff, for the settlement of the school funds of the county. At the time so fixed, the school board of that county and the treasurer of the county board of education, unless the sheriff has been designated treasurer of the county board pursuant to section six, article nine, chapter eighteen of this code, shall meet with the county court. The sheriff of the county shall attend such meeting and lay before the county court and such Board of Education his account of school funds for the county, which account shall be then and there settled. The county court shall give at least five days' notice of the time fixed for the settlement of the county school funds to the county board of education, the treasurer of the county board of education and the sheriff.

WV Legislature