WEST VIRGINIA CODE: §6-9-6

§6-9-6. Accounts and reports by local public officers remitting funds collected to proper officer.

All local governing officers, departments, boards and commissions shall keep their financial accounts in records and forms approved or prescribed by the chief inspector of public offices and shall furnish promptly to the chief inspector of public offices such information and reports as may be requested. Refusal or neglect to comply with the requirements of this section shall subject the person offending to removal from office. In case an officer or employee of a local governing agency collects or receives funds for the account of a local governing agency of which he is not an officer or employee, he shall remit to the proper officer of the local governing agency for whose account the collection was made or payment was received, the full amount collected or received for the account of such local governing agency.

WV Legislature