WEST VIRGINIA CODE: §7-1-16

§7-1-16. Reporting of fraud and misappropriation of funds.

(a) Whenever a county commission, or any of a county's boards, committees, or any other entities of any kind or nature authorized in this chapter, obtains information that an employee, officer or member of the county commission, or any of a county's boards, committees, or any other entities of any kind or nature authorized in this chapter may have misappropriated funds, engaged in fraud, or otherwise violated a law relating to the public trust, the county commission, or the county's board, committee, or other entity authorized in this chapter shall timely report that information or allegation in writing to the county prosecutor's office, the Legislature's Commission on Special Investigations and the State Auditor.

(b) The reporting of the information under subsection (a) of this section does not prevent, relieve or replace a report to a law-enforcement agency, if appropriate or warranted.

WV Legislature