WEST VIRGINIA CODE: §7-17-17

§7-17-17. Contributions by county commissions, municipalities and others; funds and accounts; reports; audit and examination of books, records and accounts and penalties.

Contributions may be made to the county fire board from time to time by the county commission of the county or any municipal corporation therein, and by any persons, firms or corporations which desire to do so. All such funds and all other funds received by the county fire board shall be deposited in such bank or banks as the county fire board may direct and shall be withdrawn therefrom in such manner as the county fire board may direct. The county fire board shall keep strict account of all its receipts and expenditures and shall each quarter make a quarterly report to the county commission and municipalities containing an itemized statement of its receipts and disbursements during the preceding quarter. Within sixty days after the end of each fiscal year, the county fire board shall make an annual report containing an itemized statement of its receipts and disbursements for the preceding fiscal year. The annual report shall be published as a Class I legal advertisement in compliance with the provisions of article three, chapter fifty-nine of this code and the publication area for such publication shall be the county in which the county fire board is located. The books, records and accounts of the board are subject to audit and examination by the office of the State Tax Commissioner of West Virginia and by any other proper public official or body in the manner provided by law. For failure to comply with the provisions of this section the county fire board shall be fined not less than ten nor more than $25.

WV Legislature