

# WEST VIRGINIA CODE: §7-5-16

## **§7-5-16. Preparation, publication and disposition of financial statements.**

(a) The county commission of every county, by October 15 of each fiscal year, shall prepare on a form to be prescribed by the State Tax Commissioner, and cause to be published a statement revealing: (1) The receipts and expenditures of the county during the previous fiscal year arranged under descriptive headings; (2) the name of each firm, corporation, and person who received more than \$50 from any fund during the previous fiscal year, together with the amount received and the purpose for which paid; and (3) all debts of the county, the purpose for which each debt was contracted, its due date, and to what date the interest thereon has been paid: Provided, That all salaries, receipts and expenditures to all county employees by office or department may be published in the aggregate.

(b) The county commission shall transmit to any resident of the county requesting a copy of the published statement for the fiscal year designated, supplemented by a list of the names of each firm, corporation and person who received less than \$50 from any fund during the fiscal year showing the amount paid to each, the purpose for which paid and an itemization of the salaries, receipts and expenditures to all county employees by office or department otherwise published in the aggregate.

(c) If a county commission willfully fails or refuses to perform the duties required in this section, every member of the commission, concurring in the failure or refusal, is guilty of a misdemeanor and, upon conviction thereof, shall be fined not less than \$50 nor more than \$100; and the prosecuting attorney of any county shall, when the failure or refusal shall come to the prosecuting attorney's knowledge, immediately present the evidence thereof to the grand jury if in session, and if not in session, the prosecuting attorney shall institute proper criminal proceedings before a magistrate against any offender, and cause the failure or refusal to be investigated by the next succeeding grand jury.

(d) Where in subsections (a) and (b), salaries, receipts and expenditures are published in the aggregate, the county commission shall, upon written request, provide to any resident of the county an itemized accounting of the salaries, receipts and expenditures.

(e) By October 15 of each fiscal year, each county commission shall publish the financial statement as a Class I-0 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.