WEST VIRGINIA CODE: §7-5-2

§7-5-2. Accounts by clerk of county court.

The clerk of the county court shall keep proper accounts in the books of his office to show, as far as practicable at all times, the money and claims due to and by the county, or which are to be accounted for to the said court. In such books he shall charge the officer who, according to law, is to collect the county levy with the amount thereof and credit him with all payments made by him according to law, and with his commissions or compensation, and such allowance as may be made to him by the court, for delinquents or other cause. He shall keep proper accounts on such books of all claims and securities, and judgments and fines, placed in the hands of any officer or person for collection for the use of the county. The clerk shall also keep an account of all evidences of debt, securities for money, certificates of stock, and the like belonging to the county, and placed in the hands of the sheriff.

WV Legislature