WEST VIRGINIA CODE: §7-7-20

§7-7-20. Penalties.

If any county clerk, circuit clerk, sheriff, county assessor or prosecuting attorney fail to file the detailed request for appropriations or the budget statement as provided in section seven of this article or fail to file the monthly or semimonthly statement as provided in section nine of this article or fail to file the statement of expenditures as provided for in section seventeen of this article, or if any county clerk, circuit clerk, sheriff, county assessor, prosecuting attorney, their assistants, deputies or employees, fail to comply with any of the requirements provided in this article, he or she shall, except where another penalty is prescribed, be guilty of a misdemeanor, and, upon conviction thereof, shall be fined not less than \$50 nor more than \$100, or confined in jail not less than thirty days nor more than six months, or both fined and confined.