WEST VIRGINIA CODE: §8-13-18

§8-13-18. Audits and accounts.

The provisions of article nine, chapter six of this code shall apply to every municipality. By charter provision or ordinance, provision may be made for a system of budgeting, accounting and record keeping, and for the conduct of the transactions of the municipality, but any such provision shall not conflict with said article nine, chapter six or with the regulations or orders promulgated thereunder by the State Tax Commissioner.

WV Legislature