WEST VIRGINIA CODE: §8-13-23

§8-13-23. Preparation, publication and disposition of financial statements.

(a) Every city, within ninety days after the beginning of each fiscal year, shall prepare on a form to be prescribed by the State Tax Commissioner and cause to be published a sworn statement revealing: (1) The receipts and expenditures of the city during the previous fiscal year; (2) the name of each person who received more than $50 during the previous fiscal year, together with the amount received; and (3) all debts of the city, the purpose for which each debt was contracted, its due date and to what date the interest on the debt has been paid. The statement 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 the publication shall be the city: Provided, That all salaries, receipts, payments to each individual vendor and expenditures to employees of municipal offices, companies and departments may be published in the aggregate.

(b) Every city shall transmit to any resident of the city who requests it a copy of any published statement for the fiscal year designated, supplemented by a document listing the names of each person who received less than $50 from any fund during the fiscal year and showing the amount paid to each and the purpose for which paid and an itemization of the salaries, receipts, payments to each individual vendor and expenditures to employees of municipal offices, companies and departments otherwise published in the aggregate.

(c) Every town or village, within one hundred twenty days after the beginning of each fiscal year, shall prepare on a form to be prescribed by the State Tax Commissioner a sworn statement revealing: (1) The receipts and expenditures of the town or village during the previous fiscal year arranged under descriptive headings; (2) the name of each person who received money 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 town or village, the purpose for which each debt was contracted, its due date and to what date the interest on the debt has been paid: Provided, That all salaries, receipts, payments to each individual vendor and expenditures to employees of municipal offices, companies and departments may be published in the aggregate.

(d) Every town or village shall transmit to any resident of the town or village who requests it, a copy of any statement for the fiscal year designated. Any town or village may, if its governing body thereof elects, also publish the statement as a Class I legal advertisement in compliance with the provisions of article three, chapter fifty-nine of this code and in that event, the publication area for the publication shall be the town or village.

(e) The statement required by subsection (a) of this section and the statement required by subsection (c) of this section shall be sworn to by the recorder, the mayor and two members of the governing body of the municipality. As soon as practicable following the close of the fiscal year, a copy of any statement required by this section shall be filed by the municipality

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with the State Tax Commissioner, the clerk of the county commission of the county and the clerk of the circuit court of the circuit in which the municipality or the major portion of the territory of the municipality is located. If the governing body fails or refuses to perform any of the duties set forth in this section, every member of the governing body and the recorder of the governing body concurring in the failure or refusal shall be guilty of a misdemeanor and, upon conviction thereof, shall be fined not less than $10 nor more than $100. If any of the provisions of this section are violated, it is the duty of the prosecuting attorney of the county in which the municipality or the major portion of the territory of the municipality is located to immediately present the evidence of the violation to the grand jury if in session, and if not in session he or she shall cause the violations to be investigated by the next succeeding grand jury.

(f) Where in subsections (a), (b) and (c) of this section, salaries, receipts, payments to each individual vendor and expenditures are published in the aggregate, the city, town or village shall, upon written request, provide to any resident of the city, town or village an itemized accounting of the salaries, receipts, payments to each individual vendor and expenditures.

WV Legislature