WEST VIRGINIA CODE: §8-33-8

§8-33-8. Contributions to commissions; funds and accounts of commissions; reports; audits.

Contributions may be made to each commission from time to time by the governmental body or bodies creating and establishing it, and persons that shall desire to do so. All funds received by each commission shall be deposited in such banking institution or banking institutions as the board may direct and shall be withdrawn therefrom in such manner as the board may direct. Each commission shall keep strict account of all of its receipts and expenditures and shall each quarter make a quarterly report thereon to the municipalities, counties and persons which have made contributions to it, and such report shall contain an itemized account of its receipts and disbursements during the preceding quarter. Such report shall be made within sixty days after the termination of the quarter. Within sixty days after the end of each fiscal year, each commission shall make an annual report containing an itemized statement of its receipts and disbursements for the preceding fiscal year and publish the same as a Class II-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 each county in which the commission's facilities are located. The books, records and accounts of each commission shall be subject to audit and examination by the State Tax Commissioner and by other proper public official or body in the manner provided by law.