WEST VIRGINIA CODE: §59-1-5

§59-1-5. Violations of preceding section.

Any wilful violation of the preceding section by the Auditor, Secretary of State or clerk of the Supreme Court of Appeals, or any wilful failure by either of them to make the reports or pay over the money or keep the accounts as provided for in the preceding section, shall be deemed a felony, and, upon conviction thereof the party offending shall be fined not more than \$5,000, and confined in the penitentiary for a period of not more than ten years.