WEST VIRGINIA CODE: §18-7A-29

§18-7A-29. Fraud; penalties.

Any person who shall knowingly make any false statement or shall falsify or permit to be falsified any record or records of the retirement system in any attempt to defraud such system shall be guilty of a misdemeanor, and, upon conviction, be punished by a fine not exceeding \$1,000, or imprisonment in jail not exceeding one year or both.