WEST VIRGINIA CODE: §18-9A-23

§18-9A-23. Obtaining state funds by falsifying reports; penalty.

It shall be unlawful for any person knowingly and intentionally to falsify any enrollment or attendance reports for the purpose of obtaining state funds allocated to a county under the provisions of this article.

Any person who violates the provisions of this section is guilty of a misdemeanor, and, upon conviction thereof, shall be confined in the county jail for not more than six months, or fined not more than \$1,000, or both.