WEST VIRGINIA CODE: §21a-10-4

§21A-10-4. Records and reports; preservation; copies; admissibility; destruction.

(1) An employing unit shall keep true and accurate work records containing such information as the commissioner may prescribe. The record shall be open to inspection and be subject to being copied by the commissioner or his authorized representatives at any reasonable time.

(2) The commissioner may cause to be made such summaries, compilations, photographs, duplication, or reproduction of any records, reports, or transcripts thereof as he may deem advisable for the effective and economical preservation of information contained therein, and such summaries, compilations, photographs, duplication, or reproductions duly authenticated, shall be admissible in any proceeding under this chapter if the original record or records would have been admissible therein and are unavailable.

(3) The commissioner, with the concurrence of the majority of the advisory council, may provide regulations for the destruction or disposition, after reasonable periods, of any records, reports, transcripts, or reproductions thereof, or other papers in his custody, the preservation of which is considered no longer necessary for the establishment of contribution liability or benefit rights, or for any purpose necessary to the proper administration of this chapter, including any audit required.

WV Legislature