WEST VIRGINIA CODE: §30-9-24

§30-9-24. Licensees' working papers; clients' records.

(a) Any statement, record, schedule, working paper, and memorandum made by a licensee or a partner, shareholder, officer, director, member, manager or employee of a licensee incident to, or in the course of, rendering services to a client while a licensee, remains the property of the licensee in the absence of an express agreement between the licensee and the client to the contrary: Provided, That this subsection does not apply to a report submitted by the licensee to the client or to a statement, record, schedule, working paper or memorandum provided by the client to the licensee or to a partner, shareholder, officer, director, member, manager or employee of a licensee.

(b) No statement, record, schedule, working paper, or memorandum made by a licensee or a partner, shareholder, officer, director, member, manager or employee of a licensee incident to, or in the course of, rendering services to a client while a licensee may be sold, transferred or bequeathed, without the consent of the client or the client's personal representative or assignee, to anyone other than one or more surviving partners, stockholders, members or new partners, new stockholders, or new members of the licensee, or any combined or merged firm or successor in interest to the licensee.

(c) Nothing in this section may be construed to prohibit any temporary transfer of a workpaper or other material necessary in the course of carrying out a peer review or as otherwise interfering with the disclosure of information as authorized by rule.

(d) In addition to any statement, record, schedule, working paper, memorandum or report required to be furnished or returned to a client in accordance with subsection (a) of this section, a licensee shall furnish to a client or former client, upon request made within a reasonable time after original issuance of the document in question:

(1) A copy of the tax return of the client;

(2) A copy of any report or other document issued by the licensee to or for the client and not formally withdrawn or disavowed by the licensee prior to the request;

(3) A copy of any working paper, to the extent that it would ordinarily constitute part of the client's records and is not otherwise available to the client; and

(4) Any accounting or other record belonging to, or obtained from or on behalf of, a client that the licensee removed from the client's premises or received for the client's account: Provided, That a licensee may make and retain copies of the documents of the client when they form the basis for work done by the licensee.

(e) Nothing in this section requires a licensee to keep any workpaper beyond the period

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prescribed in any other applicable statute.

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