WEST VIRGINIA CODE: §31A-2-7

§31A-2-7. Duties of officers, employees, etc., of financial institution in connection with examination; examination under oath; offenses and penalties.

All officers, directors, employees and other persons connected with any financial institution, upon request of the commissioner of banking, or his or her duly authorized representative, shall furnish and give full access to all of the books, papers, notes, bills and other evidences of debts due to the institution; produce and furnish all documents, records, writings and papers relating to the business of the institution which the commissioner is authorized to examine; disclose fully, accurately and in detail all of the debts and liabilities of the institution; and furnish the clerical aid and assistance as may be required in the performance of the commissioner's duties as provided by law. The commissioner or his or her representative, as the case may be, shall have the right and authority to administer oaths and to examine under oath each officer, director, employee or other person connected with the institution concerning any matter and thing pertaining to the business and condition of the institution.

Any officer, director, employee or other person connected with any such institution who willfully fails or refuses to so furnish the documents, papers, materials or information as herein required or who willfully fails to discharge any other duty or obligation as herein provided shall be guilty of a misdemeanor and, upon conviction thereof, shall be subject to the penalties provided in section fifteen, article eight of this chapter.