WEST VIRGINIA CODE: §31A-4-19

§31A-4-19. Reports.

Every state banking institution shall make at least four reports each year to the commissioner of banking upon his or her call therefor. The reports shall be called for as nearly as conveniently may be on the dates on which the comptroller of the currency shall call for reports by national banking associations, and be in the form and contain the details as shall be prescribed by the commissioner of banking. The reports shall be verified by the oath of the president or active vice president or cashier and attested by the signatures of at least three directors of the banking institution. Each report shall show in detail, under appropriate heads, the resources and liabilities of the banking institution at the close of business on the date specified by the banking commissioner, and shall be transmitted to the commissioner within ten days from the receipt of the request for the report. The reports may be submitted or made available electronically in a format specified by the commissioner of banking. An electronic filing with the appropriate federal bank regulatory agency may be deemed as meeting the requirements of this section, unless the commissioner objects in writing and requires alternative filing(s).

In lieu of the report, the commissioner of banking shall have discretion to accept from a banking institution which is a member of the federal reserve system a report, the submission thereof which is required of the banking institution by the federal reserve board, or by its agency, provided that the report shall show in detail, under appropriate heads, the resources and liabilities of the banking institution at the close of business on the day specified by the federal reserve board, or by its agency, and shall contain such further details as may be deemed necessary or desirable by the commissioner of banking.

Any report shall be at the expense of the banking institution.

WV Legislature