WEST VIRGINIA CODE: §31A-8-9

§31A-8-9. Misapplication of funds; fraud by officers or employees; false entries in books; false statements; penalties.

Every officer, director, employee or agent of any financial institution who wilfully misapplies or without authority loans any of the money, funds or credits of the institution, or who, without authority from the directors, issues or puts into circulation any of the notes of any financial institution; or who, without authority, issues or puts forth any certificate of deposit, draws any order or bill of exchange, makes any acceptance, assigns any note, bond, draft, bill of exchange, mortgage, deed of trust, judgment or decree; or who makes or causes to be made any false entry in any book, record, document, report or statement of any financial institution, or fails to make proper entries therein, with intent, in either case, to injure or defraud the institution or any person, or to deceive any officer of any financial institution or other person, or any agent appointed to examine the affairs of such financial institution, and every person who with like intent, in any way aids or abets any officer, director, employee or agent in the violation of this section, shall be guilty of a felony.

Any person who shall wilfully or knowingly make or cause to be made, any false statement, or exhibit any falsified, forged or invalid paper, with intent to deceive any person authorized to examine into the affairs of such financial institution; or shall make, state or publish any false statement of the financial condition of any financial institution, knowing or having reason to believe the same to be false, shall be deemed guilty of a felony.

Any officer, director, employee or agent of any financial institution or any other person guilty of any felony offense as provided in this section shall, upon conviction thereof, be imprisoned in the penitentiary not less than one nor more than five years and also, in the discretion of the court, may be fined not to exceed $10,000.