WEST VIRGINIA CODE: §31A-8F-25

§31A-8F-25. Books, accounts and records.

Each foreign bank which is licensed to establish and maintain a West Virginia state agency or West Virginia representative office shall maintain or make available at any such office appropriate books, accounts and records in the English language reflecting: (i) All transactions effected by or on behalf of such office; and (ii) all actions taken in this state by employees of the foreign banking corporation located in this state to effect transactions on behalf of any office of the foreign bank located outside this state.

WV Legislature