WEST VIRGINIA CODE: §31C-1-6

§31C-1-6. Records.

(a) A credit union shall maintain all books, records, accounting systems and procedures in accordance with such rules as the commissioner from time to time prescribes. In prescribing such rules, the commissioner shall consider the relative size of a credit union and its reasonable capability of compliance. Unless otherwise required or permitted by a specific rule, credit unions shall follow the record retention requirements set forth in section thirty-five, article four, chapter thirty-one-a of this code.

(b) A credit union is not liable for destroying records after the expiration of the record retention time prescribed by subsection (a) of this section, except for any records involved in an official investigation or examination about which the credit union has received notice.

(c) Reproduction of any credit union records shall be admissible as evidence of transactions with the credit union as provided in section seven-b, article one, chapter fifty-seven; and section thirty-five, article four, chapter thirty-one-a of this code.

WV Legislature