

WEST VIRGINIA CODE: §31C-11-11

§31C-11-11. Annual audit.

(a) The supervisory committee of the corporate credit union shall cause an annual audit to be made by an independent certified public accountant and shall submit the annual audit report to the board of directors. A summary of the audit report shall be submitted to the membership at the next annual meeting.

(b) A copy of the audit report shall be submitted to the commissioner within thirty days after receipt by the board of directors.