WEST VIRGINIA CODE: §31C-12-1

§31C-12-1. Criminal liability.

Any credit union officer, director, employee or agent, who willfully does any of the following shall be deemed guilty of a felony and, may, upon conviction thereof, be fined not more than $10,000 or imprisoned not less than one year nor more than five years, or both:

(a) With intent to deceive, falsifies any books of account, report, statement, record or other document of a credit union whether by alteration, false entry, omission or otherwise;

(b) Signs, issues, publishes or transmits to a government agency any book of account, report, statement, record or other document which that person knows to be false;

(c) By means of deceit, obtains a signature to a writing which is the subject of forgery;

(d) With intent to deceive, destroys any credit union book of account, report, statement, record or other document.

WV Legislature