WEST VIRGINIA CODE: §47-21-16

§47-21-16. Records; commissioner audit.

Any licensee which holds a raffle occasion as provided by this article shall maintain a separate account and separate book-keeping procedure for its raffle operations: Provided, That nothing in this article restricts a licensee from transferring moneys in the account from a raffle occasion to an account created under section sixteen, article twenty of this chapter in an amount not to exceed the actual loss of the bingo occasion receiving the transfer: Provided, however, That money transferred shall be withdrawn only by checks having preprinted consecutive numbers and made payable to the account created under section sixteen, article twenty of this code. All records required by this article shall be maintained for at least three years and shall be open to the commissioner for reasonable inspection. Whenever the commissioner has reasonable cause to believe a licensee has violated any of the provisions of this article, he may perform or cause to be performed an audit of the licensee's books and records.

WV Legislature