WEST VIRGINIA CODE: §51-6-9

§51-6-9. Failure to keep accounts or make statements.

If he shall fail to keep the account, or to make out and return the statements required by the next preceding section of this article, he shall be subject to a fine of not less than $100 nor more than $1,000, to be imposed by the court at its discretion; and the condition of his official bond shall be taken and held to embrace the liability of himself and his sureties for any such fine.

WV Legislature