§ 78A-58. Obstruction of investigation.
A person is guilty of a Class H felony if the person willfully does any of the following for the purpose of interfering with the performance of any audit, examination, or investigation by the Administrator under this Chapter:

(1) Makes or causes to be made to the Administrator or the Administrator's designated representative any false or misleading oral or written statement.
(2) Creates, causes to be made, or delivers any record, report, or document knowing that it is false or misleading in any material respect.
(3) Destroys or alters any record, report, or document.
(4) Conceals or secretes any record, report, or document. (2003-413, s. 12.)