

WEST VIRGINIA CODE: §29-25-22A

§29-25-22a. Human Resource Benefit Fund.

(a) There is hereby created a special fund in the State Treasury which shall be designated and known as the Human Resource Benefit Fund. Seventeen percent of the gross terminal income received by the commission under section twenty of this article and five percent of the adjusted gross receipts received by the commission under section twenty-one of this article shall be deposited with the State Treasurer and placed in the Human Resource Benefit Fund. The fund shall be an interest-bearing account with interest to be credited to and deposited in the Human Resource Benefit Fund.

(b) For each dollar expended by the historic resort hotel for fringe benefits for the employees of the historic resort hotel, the commission shall transfer to the historic resort hotel \$1 of recoupment from the Human Resource Benefit Fund: Provided, That the historic resort hotel is not entitled to recoupment for money spent on fringe benefits beyond the amount of money available to be expended from the Human Resource Benefit Fund at the time the request for recoupment is made by the historic resort hotel.

(c) The commission shall have full rights and powers to audit the spending of money from the Human Resource Benefit Fund to ensure that the money is being used in the manner prescribed under this section. The commission shall have the power and authority to audit as frequently as it sees fit, so long as it conducts at least two audits each fiscal year.

(d) There is hereby created the Human Resource Benefit Advisory Board, which shall meet every six months to verify the commission's audit.

(1) The board shall consist of five members, all residents and citizens of the State of West Virginia:

(A) One member shall be a representative of the collective bargaining unit that represents a majority of the employees of the historic resort hotel;

(B) One member shall be a representative of the historic resort hotel; and

(C) Three members shall be employees of the commission.

(2) The members shall be appointed or elected by the entity or persons that they represent. Establishment of terms for members shall be determined by the entity or persons that they represent, if the entity or persons choose to set terms.

(3) A majority of members constitutes a quorum for the transaction of business.

(4) The board shall meet every six months at the headquarters of the commission. Upon its own motion or upon the request of the commission, it may hold meetings in addition to the

required meetings. The commission shall pay the travel expenses of members of the board who are not employed by the commission.

(5) All meetings of the board shall be open to the public.

(6) The board shall operate in an advisory capacity. Its functions shall include, but are not limited to, reviewing and verifying financial audits of the Human Resource Benefit Fund conducted by the commission and its employees and reviewing source documents associated with disbursements from the Human Resource Benefit Fund.

(7) Within thirty days of any board meeting, the board shall report to the commission its findings and any recommendations it may have. The report to the commission shall be made at a commission meeting that is open to the public.

(e) In the event that an audit conducted by the commission, or suggested changes to the audit submitted by the board and adopted by the commission, reveals that the historic resort hotel has acted improperly or negligently in its claim for money from the Human Resource Benefit Fund, the commission may impose a civil penalty against the historic resort hotel of up to one hundred percent of the improperly claimed amount. Any civil penalty imposed on the historic resort hotel by the commission under this subsection shall be deposited by the commission into the Historic Resort Hotel Fund.