WEST VIRGINIA CODE CHAPTER 5 ARTICLE 25

WV Legislature

§5-25-1. Resident trustee accounts required, reports.

All state institutions including, but not limited to, those institutions under the control of the department of Veterans Affairs, the department of health, or the department of human services which provide custodial care for any person for any purpose whatsoever shall establish resident trustee accounts for all persons resident at the institution who request such accounts or who are unable to manage their own funds. The administrator in charge of the institution shall take possession of all money or other valuables on the person of or sent to each resident for whom a trustee account has been established: Provided, That this article shall not apply to state institutions under the control of the department of corrections or where there is a legal representative appointed for such person.

The administrator shall credit such money and valuables to the resident entitled thereto and shall keep an accurate record of all moneys and valuables received or disbursed. This account is subject to examination by the head of the department which controls the institution. The administrator shall deposit such fiduciary funds received into federally insured account approved by the director of the department except for those funds required to be kept locally. The local funds shall be deposited in one or more responsible banks. The accounts shall be designated "resident trustee account."

The administrator shall ensure that proper disbursements are made from the "resident trustee account" when required for the maintenance of the resident or when agreed to by the resident.

The administrator shall deliver to the resident, or to the resident's responsible representative payee when applicable, at the time the resident leaves the institution all valuables or moneys then credited to the resident or, in the case of the death of a resident before leaving the institution, the administrator shall deliver such property to the resident's representative.

The administrator of the institution shall submit a monthly report to the head of the department controlling the institution. This report shall provide a reconciliation of each resident trustee account or other fiduciary account maintained by the institution.

The director of any department who receives these monthly reports shall submit each month to the Legislative Auditor a record of the reconciliations for each institution.

WV Legislature

§5-25-2. Management accounting system required.

(a) The commissioner of finance and administration shall within ninety days after this article initially goes into effect develop a system of management accounting for all bank accounts held by each state institution where funds are held in a fiduciary capacity for residents of the institution. The management accounting system shall include a method of internal management accounting control for funds held in a fiduciary capacity for residents of public institutions.

(b) The commissioner of finance and administration shall deliver proper instructions for instituting the system of management accounting to the heads of all departments which control state institutions where funds are held in a fiduciary capacity for residents. The department heads shall institute the system of management accounting at each institution under their control.

WV Legislature

§5-25-3. Money not part of state fund.

Money held in a fiduciary capacity for residents in state institutions in resident trustee accounts shall not be credited to the state fund nor treated by the State Auditor or State Treasurer as part of the General Revenue Fund of the state.

WV Legislature

§5-25-4. Resident trustee accounts claim against the state.

Any money held in a resident trustee account in any state institution which is in any manner misappropriated from that account may be recovered by the resident or the resident's legal representative under the provisions of article two, chapter fourteen of this code and such money is hereby specifically made a claim against the state for the purposes of such article.

WV Legislature