



**Clerk of County Commissioners
of Jefferson County, W. Va.**

**AUDIT REPORT OF
JEFFERSON COUNTY, WEST VIRGINIA
For the Fiscal Year Ended June 30, 2001**



AUDIT REPORT OF
JEFFERSON COUNTY, WEST VIRGINIA
For the Fiscal Year Ended June 30, 2001

This audit has been conducted pursuant to the authority and duty of the State Auditor as Chief Inspector and Supervisor of Public Offices to conduct an annual inspection of all political subdivisions of the State of West Virginia and any agency created by these subdivisions, This power is granted by West Virginia Code § 6-9-1 et seq.

JEFFERSON COUNTY, WEST VIRGINIA
SCHEDULE OF FUNDS INCLUDED IN REPORT
For the Fiscal Year Ended June 30, 2001

GOVERNMENTAL FUND TYPES

General County

Special Revenue Funds

Coal Severance Tax
General School
Magistrate Court
Worthless Check
Dog and Kennel
Home Confinement
Bardane Center
State Grants
Jury and Witness
Hazard Mitigation
Unemployment Compensation
Optical Scanning

Capital Project Funds

Capital Outlay
EMS Capital Outlay

FIDUCIARY FUND TYPES

Agency Funds

State
School
Municipal
Delinquent and Nonentered Land
Tax Lien
Board of Health
Assessor Valuation
Concealed Weapons
Undistributed Taxes
WV Deputy Sheriffs Retirement
Prosecuting Attorney Forfeiture
Sub-Division Forfeiture Bond
Voter Registration

ACCOUNT GROUPS

General Fixed Assets
General Long Term Debt

JEFFERSON COUNTY, WEST VIRGINIA
TABLE OF CONTENTS
For the Fiscal Year Ended June 30, 2001

Page

Introductory Section

County Officials. 5

Financial Section

Independent Auditor's Report. 6

General-Purpose Financial Statements:

Combined Balance Sheet - All Fund Types and Account Groups. 8

Combined Statement of Revenues, Expenditures and
Changes in Fund Balances - All Governmental Fund Types. 12

Statement of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual - General Fund 16

Statement of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual - Coal Severance Tax Fund 20

Notes to the Financial Statements. 21

Report on Compliance and on Internal Control over Financial
Reporting Based on an Audit of Financial Statements Performed in Accordance with
Government Auditing Standards 30

Schedule of Noncompliance and Weaknesses in Internal Controls. 33

Schedule of Prior Year Audit Findings. 41

JEFFERSON COUNTY, WEST VIRGINIA
 COUNTY OFFICIALS

For the Fiscal Year Ended June 30, 2001

OFFICE	NAME	TERM
	<u>Elective</u>	
County Commission:	Abner D. Hockensmith	01-01-1997 / 12-31-2002
	James K. Ruland	01-01-1997 / 12-31-2002
	Albert G. Hooper	01-01-1999 / 12-31-2004
	James G. Knode	01-01-1999 / 12-31-2004
	Jane M. Tabb	01-01-2001 / 12-31-2006
Clerk of the County Commission:	John E. Ott	01-01-1999 / 12-31-2004
Clerk of the Circuit Court:	Patricia A. Noland	01-01-1999 / 12-31-2004
Sheriff:	Everett W. Boober	01-01-2001 / 12-31-2004
Prosecuting Attorney:	Michael D. Thompson	01-01-2001 / 12-31-2004
Assessor:	Mary R. Bordier	01-01-2001 / 12-31-2004



State of West Virginia

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Glen B. Gainer III
State Auditor

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INDEPENDENT AUDITOR'S REPORT

Honorable Members of the
Jefferson County Commission
Jefferson County, West Virginia

We have audited the accompanying general-purpose financial statements of Jefferson County, West Virginia as of and for the year ended June 30, 2001, as listed in the table of contents. These general-purpose financial statements are the responsibility of the entity's management. Our responsibility is to express an opinion on these general-purpose financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America, and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

We requested confirmation of any potential liabilities related to pending litigation disclosed in the notes to the county's financial statements. However, as of the conclusion of our audit, the attorney's representation letters have not been received by the auditor. As a result of the failure to provide information regarding any pending litigation, the possible effect on the financial statements is not known.

In our opinion, except for the effects, if any on the financial statements of the omission described in the preceding paragraph, the financial statements referred to above present fairly, in all material respects, the financial position of Jefferson County, West Virginia, as of June 30, 2001, and the results of its operations for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Honorable Members of the
Jefferson County Commission
Page Two

In accordance with Government Auditing Standards, we have also issued our report dated June 19, 2003, on our consideration of the county's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grants. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be read in conjunction with this report in considering the results of our audit.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Glen B. Gainer III". The signature is written in a cursive style with a large initial "G".

Glen B. Gainer III
West Virginia State Auditor

June 19, 2003

JEFFERSON COUNTY, WEST VIRGINIA
 COMBINED BALANCE SHEET - ALL FUND TYPES
 AND ACCOUNT GROUPS
 June 30, 2001

	Governmental Fund Types		
<u>Assets</u>	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>
Current:			
Cash	\$ 2,707,487.64	\$ 857,690.39	\$ 4,222,367.15
Receivables, net of allowances:			
Taxes	377,729.67	0.00	0.00
Fixed:			
Land, buildings and equipment	0.00	0.00	0.00
Other:			
Amount to be provided for retirement of general long term debt	0.00	0.00	0.00
Total assets	\$ 3,085,217.31	\$ 857,690.39	\$ 4,222,367.15

The notes to the financial statements are an integral part of this statement.

Fiduciary Fund Type	Account Groups		Totals (Memorandum Only)	
	General <u>Fixed Assets</u>	General Long - Term <u>Debt</u>	June 30, 2001	June 30, 2000
\$ 957,867.35 \$	0.00 \$	0.00 \$	\$ 8,745,412.53	\$ 8,620,033.33
0.00	0.00	0.00	377,729.67	356,651.25
0.00	7,576,498.75	0.00	7,576,498.75	4,595,853.84
0.00	0.00	235,753.00	235,753.00	36,976.10
<u>\$ 957,867.35 \$</u>	<u>7,576,498.75 \$</u>	<u>235,753.00 \$</u>	<u>16,935,393.95 \$</u>	<u>13,609,514.52 \$</u>

JEFFERSON COUNTY, WEST VIRGINIA
 COMBINED BALANCE SHEET - ALL FUND TYPES
 AND ACCOUNT GROUPS (CONTINUED)
 June 30, 2001

	Governmental Fund Types		
	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>
<u>Liabilities and Fund Balances/Equity</u>			
<u>Liabilities</u>			
Current liabilities:			
Accounts payable	\$ 32,829.07	\$ 0.00	\$ 0.00
Due to:			
Other governmental entities	0.00	0.00	0.00
Deferred revenues:			
Taxes	326,986.43	0.00	0.00
Long-term liabilities (net of current portion):			
Compensated absences	0.00	0.00	0.00
Total liabilities	359,815.50	0.00	0.00
Fund equity:			
Investment in general fixed assets	0.00	0.00	0.00
Fund Balances:			
Reserved for encumbrances	0.00	0.00	0.00
Reserved for capital projects	0.00	0.00	4,222,367.15
Unreserved	2,725,401.81	857,690.39	0.00
Total fund equity	2,725,401.81	857,690.39	4,222,367.15
Total liabilities and fund equity	\$ 3,085,217.31	\$ 857,690.39	\$ 4,222,367.15

The notes to the financial statements are an integral part of this statement.

Fiduciary Fund Type	Account Groups		Totals (Memorandum Only)	
	General <u>Fixed Assets</u>	General Long - Term <u>Debt</u>	June 30, 2001	June 30, 2000
\$ 0.00 \$	0.00 \$	0.00 \$	32,829.07 \$	43,771.96 \$
957,867.35	0.00	0.00	957,867.35	741,473.46
0.00	0.00	0.00	326,986.43	304,866.85
<u>0.00</u>	<u>0.00</u>	<u>235,753.00</u>	<u>235,753.00</u>	<u>36,976.10</u>
<u>957,867.35</u>	<u>0.00</u>	<u>235,753.00</u>	<u>1,553,435.85</u>	<u>1,127,088.37</u>
0.00	7,576,498.75	0.00	7,576,498.75	4,595,853.84
0.00	0.00	0.00	0.00	68,921.11
0.00	0.00	0.00	4,222,367.15	5,317,315.44
<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>3,583,092.20</u>	<u>2,500,335.76</u>
<u>0.00</u>	<u>7,576,498.75</u>	<u>0.00</u>	<u>15,381,958.10</u>	<u>12,482,426.15</u>
<u>\$ 957,867.35</u>	<u>\$ 7,576,498.75</u>	<u>\$ 235,753.00</u>	<u>\$ 16,935,393.95</u>	<u>\$ 13,609,514.52</u>

JEFFERSON COUNTY, WEST VIRGINIA
 COMBINED STATEMENT OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUND BALANCES -
 ALL GOVERNMENTAL FUND TYPES
 For the Fiscal Year Ended June 30, 2001

	Governmental Fund Types		
	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>
Revenues:			
Taxes (including interest and penalties)	\$ 5,791,982.50	\$ 0.00	\$ 0.00
Licenses and permits	425,750.62	22,546.00	0.00
Intergovernmental:			
Federal	146,032.77	0.00	0.00
State	40,977.78	304,643.58	0.00
Local	162,146.96	0.00	0.00
Charges for services	1,018,299.86	54,348.00	0.00
Fines and forfeits	0.00	234,574.60	0.00
Interest	107,583.23	13,068.09	300,874.46
Miscellaneous	2,028,339.88	372,134.72	10,000.00
Total revenues	<u>9,721,113.60</u>	<u>1,001,314.99</u>	<u>310,874.46</u>
Expenditures:			
General government	5,030,331.85	225,045.28	0.00
Public safety	2,976,616.85	179,205.03	0.00
Health and sanitation	128,074.77	29,660.40	0.00
Culture and recreation	260,396.98	0.00	0.00
Social services	4,000.00	1,687.50	0.00
Education	39,000.00	234,574.60	0.00
Capital projects	0.00	0.00	2,005,822.75
Total expenditures	<u>8,438,420.45</u>	<u>670,172.81</u>	<u>2,005,822.75</u>

<u>Totals</u> <u>(Memorandum Only)</u>	
<u>June 30,</u> <u>2001</u>	<u>June 30,</u> <u>2000</u>
\$ 5,791,982.50	\$ 5,641,252.93
448,296.62	231,950.97
146,032.77	123,217.73
345,621.36	304,395.81
162,146.96	0.00
1,072,647.86	1,329,422.66
234,574.60	191,011.50
421,525.78	234,533.45
<u>2,410,474.60</u>	<u>1,705,044.68</u>
<u>11,033,303.05</u>	<u>9,760,829.73</u>
5,255,377.13	4,702,240.19
3,155,821.88	2,997,655.63
157,735.17	124,040.60
260,396.98	269,308.38
5,687.50	4,000.00
273,574.60	16,500.00
<u>2,005,822.75</u>	<u>13,582.85</u>
<u>11,114,416.01</u>	<u>8,127,327.65</u>

JEFFERSON COUNTY, WEST VIRGINIA
 COMBINED STATEMENT OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUND BALANCES -
 ALL GOVERNMENTAL FUND TYPES
 For the Fiscal Year Ended June 30, 2001

	Governmental Fund Types		
	<u>General</u>	Special Revenue	Capital Projects
Excess (deficiency) of revenues over expenditures	1,282,693.15	331,142.18	(1,694,948.29)
Other financing sources (uses):			
Operating transfers in	0.00	0.00	600,000.00
Operating transfers (out)	<u>(600,000.00)</u>	<u>0.00</u>	<u>0.00</u>
Total other sources (uses)	<u>(600,000.00)</u>	<u>0.00</u>	<u>600,000.00</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other uses	682,693.15	331,142.18	(1,094,948.29)
Fund balances at beginning of year	<u>2,042,708.66</u>	<u>526,548.21</u>	<u>5,317,315.44</u>
Fund balances at end of year	<u>\$ 2,725,401.81</u>	<u>\$ 857,690.39</u>	<u>\$ 4,222,367.15</u>

The notes to the financial statements are an integral part of this statement.

<u>Totals</u> <u>(Memorandum Only)</u>	
<u>June 30,</u> <u>2001</u>	<u>June 30,</u> <u>2000</u>
(81,112.96)	1,633,502.08
600,000.00	1,356,000.00
<u>(600,000.00)</u>	<u>(1,356,000.00)</u>
<u>0.00</u>	<u>0.00</u>
(81,112.96)	1,633,502.08
<u>7,886,572.31</u>	<u>6,253,070.23</u>
<u>\$ 7,805,459.35</u>	<u>\$ 7,886,572.31</u>

JEFFERSON COUNTY, WEST VIRGINIA
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL - GENERAL FUND
For the Fiscal Year Ended June 30, 2001

	<u>Budget</u>	<u>Actual Modified Accrual</u>
Revenues:		
Ad valorem property taxes	\$ 5,410,505.00	\$ 5,309,189.64
Alcoholic beverages tax	15,000.00	25,933.60
Other taxes	287,700.00	456,859.26
Licenses and permits	388,100.00	425,750.62
Intergovernmental:		
Federal	68,404.00	146,032.77
State	12,000.00	40,977.78
Local	156,000.00	162,146.96
Charges for services	853,900.00	1,018,299.86
Interest	71,630.00	107,583.23
Miscellaneous	<u>1,183,374.00</u>	<u>2,028,339.88</u>
Total revenues	<u>8,446,613.00</u>	<u>9,721,113.60</u>
Expenditures:		
General government	6,427,539.00	5,030,331.85
Public safety	3,560,136.00	2,976,616.85
Health and sanitation	128,305.00	128,074.77
Culture and recreation	254,250.00	260,396.98
Social services	4,000.00	4,000.00
Education	<u>39,000.00</u>	<u>39,000.00</u>
Total expenditures	<u>10,413,230.00</u>	<u>8,438,420.45</u>
Excess (deficiency) of revenues over expenditures	(1,966,617.00)	1,282,693.15
Other financing sources (uses):		
Operating transfers (out)	<u>0.00</u>	<u>(600,000.00)</u>
Total other sources (uses)	<u>0.00</u>	<u>(600,000.00)</u>

Adjustments Budget Basis	Actual- Budget Basis	Variance Favorable (Unfavorable)
\$ (50,743.24)	\$ 5,258,446.40	\$ (152,058.60)
0.00	25,933.60	10,933.60
0.00	456,859.26	169,159.26
0.00	425,750.62	37,650.62
0.00	146,032.77	77,628.77
0.00	40,977.78	28,977.78
0.00	162,146.96	6,146.96
0.00	1,018,299.86	164,399.86
0.00	107,583.23	35,953.23
0.00	2,028,339.88	844,965.88
<u>(50,743.24)</u>	<u>9,670,370.36</u>	<u>1,223,757.36</u>
(18,772.12)	5,011,559.73	1,415,979.27
(13,507.60)	2,963,109.25	597,026.75
(549.35)	127,525.42	779.58
0.00	260,396.98	(6,146.98)
0.00	4,000.00	0.00
0.00	39,000.00	0.00
<u>(32,829.07)</u>	<u>8,405,591.38</u>	<u>2,007,638.62</u>
(17,914.17)	1,264,778.98	3,231,395.98
0.00	<u>(600,000.00)</u>	<u>(600,000.00)</u>
0.00	<u>(600,000.00)</u>	<u>(600,000.00)</u>

JEFFERSON COUNTY, WEST VIRGINIA
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCE - BUDGET AND ACTUAL - GENERAL FUND (CONTINUED)
 For the Fiscal Year Ended June 30, 2001

	<u>Budget</u>	Actual Modified <u>Accrual</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other uses	(1,966,617.00)	682,693.15
Fund balance at beginning of year	<u>1,966,617.00</u>	<u>2,042,708.66</u>
Fund balance at end of year	\$ <u><u>0.00</u></u>	\$ <u><u>2,725,401.81</u></u>

The notes to the financial statements are an integral part of this statement.

Adjustments Budget Basis	Actual- Budget Basis	Variance Favorable (Unfavorable)
(17,914.17)	664,778.98	2,631,395.98
<u>0.00</u>	<u>2,042,708.66</u>	<u>76,091.66</u>
<u>\$ (17,914.17)</u>	<u>\$ 2,707,487.64</u>	<u>\$ 2,707,487.64</u>

JEFFERSON COUNTY, WEST VIRGINIA
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL - COAL SEVERANCE TAX FUND
For the Fiscal Year Ended June 30, 2001

	<u>Budget</u>	<u>Actual- Budget Basis</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:			
Intergovernmental:			
State	\$ 35,000.00	\$ 53,609.95	\$ 18,609.95
Interest	<u>1,000.00</u>	<u>2,138.34</u>	<u>1,138.34</u>
Total revenues	<u>36,000.00</u>	<u>55,748.29</u>	<u>19,748.29</u>
Expenditures:			
General government	50,984.00	0.00	50,984.00
Health and sanitation	38,000.00	29,660.40	8,339.60
Social services	<u>0.00</u>	<u>1,687.50</u>	<u>(1,687.50)</u>
Total expenditures	<u>88,984.00</u>	<u>31,347.90</u>	<u>57,636.10</u>
Excess (deficiency) of revenues over expenditures	<u>(52,984.00)</u>	<u>24,400.39</u>	<u>77,384.39</u>
Fund balance at beginning of year	<u>52,984.00</u>	<u>53,125.40</u>	<u>141.40</u>
Fund balance at end of year	<u>\$ 0.00</u>	<u>\$ 77,525.79</u>	<u>\$ 77,525.79</u>

The notes to the financial statements are an integral part of this statement.

JEFFERSON COUNTY, WEST VIRGINIA
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2001

Note 1. Summary of Significant Accounting Policies

The accounting policies and the presentation of the financial report of Jefferson County, West Virginia, have been designed to conform to generally accepted accounting principles as applicable to government units, in accordance with the Governmental Accounting Standards Board (GASB). GASB embodies the official pronouncements previously issued by the National Council on Governmental Accounting (NCGA).

A. Reporting Entity

Jefferson County is one of fifty five counties established under the Constitution and the Laws of the State of West Virginia. There are six offices elected county-wide, which are: County Commission, County Clerk, Circuit Clerk, Assessor, Sheriff, and Prosecuting Attorney.

The County Commission is the legislative body for Jefferson County, and as such budgets and provides all the funding used by the separate Constitutional Offices except for the offices of the Assessor and the Sheriff, which also have additional revenues sources. The Jefferson County Clerk's office maintains the accounting system for the county's operations. The operations of the county as a whole, however, including all the Constitutional offices have been combined in these financial statements.

The services provided by the County and accounted for within these financial statements include law enforcement for unincorporated areas of the county, health and social services and cultural and recreational programs and other governmental services.

These financial statements present all the fund types and account groups of the County and its component units. Blended component units, although legally separate entities, are in substance part of the county's operations. The Jefferson County Landmark Commission and the Jefferson County Planning Commission are reported as blended component units.

B. Basis of Presentation

The accounts of the county are organized on the basis of funds or groups of accounts, each of which is considered a separate accounting entity. The operations of each fund are accounted for by providing a separate set of self-balancing accounts which comprise its assets, liabilities, fund equity, revenues and expenditures, or expenses, as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The various funds are grouped by types in the financial statements. The following fund types and account groups are used by the county.

JEFFERSON COUNTY, WEST VIRGINIA
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2001

Governmental Funds

General Fund: The General Fund is the general operating fund of the county. It is used to account for all financial resources except those required to be accounted for in another fund.

Special Revenue Funds: Special revenue funds are used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or major capital projects) that are legally restricted to expenditures for specified purposes.

Capital Projects Funds: Capital projects funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds, special assessment funds and trust funds.)

Fiduciary Funds

Agency Funds: Agency Funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. Agency funds are merely clearing accounts for assets held by a government as an agent for individuals, private organizations, other governments or other funds.

The agency funds are used to account for assets held by the county sheriff in an agency capacity for other governmental units. Agency funds, by definition, are excluded from the county's Combined Statement of Revenues, Expenditures and Changes in Fund Balances.

Account Groups

General Fixed Assets Account Group: This account group is established to account for all fixed assets of the county.

General Long-Term Debt Account Group: This account group is established to account for the long-term debt of the county financed from governmental funds.

JEFFERSON COUNTY, WEST VIRGINIA
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2001

C. Measurement Focus, Basis of Accounting

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds in the accompanying financial statements are accounted for using the modified accrual basis of accounting. Revenues are recognized when they become measurable and available as net current assets. Expenditures are generally recognized when the related fund liability is incurred. Budgets for governmental funds are also prepared on the modified accrual basis.

Licenses and permits, charges for services, fines, and forfeitures and miscellaneous revenues are recorded as revenues when received in cash, because they are generally not measurable until actually received.

The preparation of financial statements in conformity with generally accepted accounting principles, as applicable to governmental units, requires management to make use of estimates that affected the reported amounts in the financial statements. Actual results could differ from estimates.

D. Assets, liabilities, and net assets or equity

1. Deposits and investments

The government's cash and cash equivalents are considered to be cash on hand, and demand deposits. Counties are authorized by statute to provide excess funds to either the State Investment Pool or the Municipal Bond Commission for investment purposes, or to invest such funds in the following classes of securities: Obligations of the United States or any agency thereof, certificates of deposit and repurchase agreements.

2. Receivables and payables

All property tax receivables are shown net of an allowance for uncollectibles.

3. Property Tax Calendar

Property taxes, based on assessed values at July 1 of the prior year, may be paid in two installments. The first installment is due by September first and is delinquent on October first; the second installment is due by March first and is delinquent on April first. Taxes paid on or before the due date are allowed a two and one half percent discount. A tax lien is issued for all unpaid real estate taxes as of the date of the sheriff's sale and these liens are sold between October 14th and November 23rd of each year. Sixty days of estimated property tax collections are recorded in deferred revenues at the end of each fiscal year.

JEFFERSON COUNTY, WEST VIRGINIA
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2001

4. Inventory and Prepaid Items

The county considers inventories of materials and supplies utilized in the governmental fund type operations as expended at the time of purchase. Therefore, they do not appear in the county's financial statements.

5. Restricted assets

The county has no restricted assets to report during this fiscal year.

6. Capital Assets

Purchased or constructed capital assets are reported at cost or estimated historical cost. Donated fixed assets are recorded at their estimated fair value at the date of donation. The county does not record depreciation on fixed assets.

7. Compensated Absences

The liability for compensated absences reported in the financial statements consists of unpaid, accumulated annual and sick leave balances. The liability has been calculated using the vesting method, in which leave amounts for both employees who currently are eligible to receive termination payments and other employees who are expected to become eligible in the future to receive such payment upon termination are included. This method of calculation was different from the method used last year, resulting in a change in accounting procedures.

8. Long-term obligations

In general-purpose financial statements, governmental fund types recognize the bond premiums and discount, as well as bond issuance costs, during the current period. The face amount of debt issuances are reported as other financing sources while discounts on debt issuance are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

9. Fund equity

Governmental funds report reservations of fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Designations of fund balance represent tentative management plans that are subject to change.

JEFFERSON COUNTY, WEST VIRGINIA
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2001

10. Comparative data / reclassifications

The total columns on the combined financial statements are captioned "Memorandum Only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations, or changes in financial position in conformity with generally accepted accounting principles. Neither are such data comparable to a consolidation; inter-fund activities have not been eliminated in the aggregation of the data.

Note 2. Stewardship, compliance, and accountability

A. Budgets and Budgetary Accounting

The following are the statutory procedures followed by the County Commission in establishing the budget for Jefferson County, West Virginia:

1. Prior to March 2nd of each year, the various elected officials submit to the county commission proposed requests for their respective offices for the fiscal year commencing July 1.
2. Upon review and approval of these requests, the county commission prepares proposed budgets on forms prescribed by the State Auditor and submits them to the State Auditor by March 28th for approval.
3. The county commission then reconvenes on the third Tuesday in April to hear objections from the public and to formally lay the levy.
4. Revisions are authorized only with the prior written approval of the State Auditor. The revised budgeted amounts reflected in the accompanying financial statements are such approved amounts. The budgets presented were prepared on the modified accrual basis of accounting.

Note 3. Detailed notes on all funds

A. Deposits and investments

At year end, the carrying amount of the County's bank deposits was \$8,745,412.52. Of the total bank balance, all was insured through the Federal Depository Insurance Corporation (FDIC) and by additional depository bonds approved by the county commission.

Counties are authorized by statute to provide excess funds to either the State Investment Pool or the Municipal Bond Commission for investment purposes, or to invest such funds in the following classes of securities: Obligations of the United States or any agency thereof. At year end the county did not have any of these types of investments.

JEFFERSON COUNTY, WEST VIRGINIA
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2001

B. Receivables

Taxes receivable of \$377,729.67 consist of unpaid taxes for five years net of uncollectible taxes.

C. Capital Assets

A summary of changes in General Fixed Assets for the fiscal year ended June 30, 2001 and the changes in Capital Assets Values based on current and prior year depreciation allowances can be found in Table I. Following the notes.

Note 4. Other information

A. Employees Retirement Systems

Jefferson County, West Virginia participates in two state-wide, cost-sharing, multiple-employer defined benefit plans on behalf of its employees. The systems are administered by agencies of the State of West Virginia and funded by contributions from participants, employers, and State appropriations, as necessary.

The following is a summary of eligibility factors, contribution methods, and benefit provisions:

West Virginia Public Employee Retirement System

Eligibility to participate

All employees of the State of West Virginia and any participating political subdivision are required to become plan members, except employees who are members of other state retirement systems.

Authority establishing contribution obligations and benefit provisions

West Virginia State Code

Funding policy and contribution requirements

PERS members are required to contribute 4.5% of their annual covered salary and the county is required to contribute 9.5%. The contribution requirements of PERS members are established and may be amended only by the State of West Virginia Legislature. The county's contributions to PERS for the fiscal year ended June 30, 2001 were \$107,738.93 for employees' share and \$227,448.85 for employer's share.

Period required to vest

Five years

JEFFERSON COUNTY, WEST VIRGINIA
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2001

Benefits and eligibility for distribution

A member who has attained age 60 and has earned 5 or more years of contributing service or age 55 if the sum of his/her age plus years of credited service is equal to or greater than 80. The final average salary (three highest consecutive years in the last ten years) times the years of service times 2% equals the annual retirement benefit.

Deferred retirement option

No deferred retirement option is available.

Provisions for cost of living adjustments or death benefits

This plan has no provisions for cost of living adjustments. There are provisions for death benefits.

Annual pension cost and amount contributed

For the fiscal year ended June 30, 2001 the annual cost was \$335,187.77 for all covered employees with a contributed percentage of 100%.

Trend Information

Trend information showing the progress of the System in accumulating sufficient assets to pay benefits when due is presented in the annual financial report. A copy of this report may be obtained from the state agency.

West Virginia Deputy Sheriff Retirement System (WVDRS)

Eligibility to participate

West Virginia Deputy sheriffs first employed after the effective date and any deputy sheriffs hired prior to the effective date who elect to become members.

Authority establishing contribution obligations and benefit provisions

West Virginia State Code

Funding policy and contribution requirements

Certain fees for reports generated by sheriff's offices are paid to this plan in accordance with West Virginia State Code. WVDRS members are required to contribute 8.5% of their annual covered salary and the county is required to contribute 9.5% . The contribution requirements of WVDRS members are established and may be amended only by the State of West Virginia Legislature. The county's contribution to WVDRS for the fiscal year ending June 30, 2001 was \$30,094.16 for employees' share and \$33,634.65 for employer's share.

Period required to vest

Five years

JEFFERSON COUNTY, WEST VIRGINIA
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2001

Benefits and eligibility for distribution

A member who has attained age 60 and has earned 5 or more years of contributing service or age 50 and if the sum of his/her age plus years of credited service is equal to or greater than 70. The final average salary (three highest consecutive years in the last ten years) times the years of service times 2.25% equals the annual retirement benefit.

Deferred retirement option

No deferred retirement option is available.

Provisions for cost of living adjustments or death benefits

This plan has no provisions for cost of living adjustments. There are provisions for death benefits.

Annual pension cost and amount contributed:

For the fiscal year ended June 30, 2001 the annual cost was \$63,728.81 for all covered employees with a contributed percentage of 100%.

Trend Information

Trend information showing the progress of the System in accumulating sufficient assets to pay benefits when due is presented in the annual financial report. A copy of this report may be obtained from the state agency

B. Pending Litigation

The county has been named as a defendant in several court cases pending before the Circuit Court of Jefferson County, West Virginia. In the opinion of the county's legal counsel, the probable outcome of the suits will be favorable to the county.

C. Other Boards and Authorities

The Jefferson County Commission appoints members to the following non-profit corporations. These organizations were created by West Virginia Code and by definition are not component units.

D. Expenditures in Excess of Appropriations

Expenditures in excess of appropriations for the fiscal year ended June 30, 2001:

General County Fund:

The General County Fund had expenditures in excess of individual budgetary account appropriations as follows: Account #428, \$13,444.00, Account #900, \$3,273.00, and Account #911, \$3,073.00. These excess expenditures when combined with budgetary accounts which were under budget do not exceed the total fund budgetary appropriation.

JEFFERSON COUNTY, WEST VIRGINIA
 NOTES TO THE FINANCIAL STATEMENTS
 For the Fiscal Year Ended June 30, 2001

Note 5. Tables

Table 1. Capital Assets

A summary of changes in General Fixed Assets for the fiscal year follows:

	<u>Balance at</u> <u>7/1/00</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance at</u> <u>6/30/01</u>
Land and Buildings	\$ 1,987,905.84	\$ 3,710,443.75	\$ 752,658.42	\$ 4,945,691.17
Improvements	1,364,886.00	0.00	322,567.90	1,042,318.10
Equipment	<u>1,243,062.00</u>	<u>594,329.52</u>	<u>248,902.04</u>	<u>1,588,489.48</u>
Totals	<u>\$ 4,595,853.84</u>	<u>\$ 4,304,773.27</u>	<u>\$ 1,324,128.36</u>	<u>\$ 7,576,498.75</u>

Jefferson County has changed methods used in recording assets. During this fiscal year fixed assets were recorded at cost or estimated historical cost in accordance with generally accepted accounting principles. Assets in the past were recorded at insurance values.

Table 2. Fund Deficit

<u>Fund</u>	<u>Reason for Deficit</u>	<u>Amount</u>
Magistrate Court	Internal Control Failure	\$ 5,358.30
Total		<u>\$ 5,358.30</u>

JEFFERSON COUNTY, WEST VIRGINIA
For the Fiscal Year Ended June 30, 2001

**Report on Compliance and on Internal Control over Financial Reporting Based on an Audit of
Financial Statements Performed in Accordance with Government Auditing Standards.**



State of West Virginia

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1900 Kanawha Boulevard, East
State Capitol Complex, Building 1, Room W-100
Charleston, West Virginia 25305

Glen B. Gainer III
State Auditor

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REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Honorable Members of the
Jefferson County Commission
Jefferson County, West Virginia

We have audited the general-purpose financial statements of Jefferson County, West Virginia, as of and for the year ended June 30, 2001 and have issued our report thereon dated June 19, 2003. We qualified our audit, because the attorney's letter on pending litigation was not received. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the county's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance that are required to be reported under Government Auditing Standards, which are described in the accompanying schedule of noncompliance and weaknesses in internal controls as items 01-A through 01-F.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the county's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

This report is intended solely for the information and use of the audit committee, management, others within the organization, and the officials of Jefferson County, West Virginia and should not be used by anyone other than these specified parties.

Respectfully submitted,



Glen B. Gainer III
West Virginia State Auditor

October 17, 2002

JEFFERSON COUNTY, WEST VIRGINIA
 SCHEDULE OF NONCOMPLIANCE AND WEAKNESSES IN INTERNAL CONTROLS
 For the Fiscal Year Ended June 30, 2001

Expenditures In Excess of Allocated Funds-General County Fund
Reference No. 01-A

CONDITION:

We noted that the Jefferson County Commission approved expenditures in the following accounts in excess of budgeted appropriations:

Account Number	Amount <u>Budgeted</u>	Amount <u>Expended</u>	Over <u>Budget</u>
01-428	\$ 378,500.00	\$ 391,944.00	\$ 13,444.00
01-900	151,250.00	154,523.00	3,273.00
01-911	<u>78,000.00</u>	<u>81,073.00</u>	<u>3,073.00</u>
TOTALS	<u>\$ 607,750.00</u>	<u>\$ 627,540.00</u>	<u>\$ 19,790.00</u>

CRITERIA:

West Virginia State Code §11-8-26 states in part:

"...a local fiscal body shall not expend money or incur obligations:

- (1) In an unauthorized manner;
- (2) For an unauthorized purpose;
- (3) In excess of the amount allocated to the fund in the levy order;
- (4) In excess of the funds available for current expenses."

West Virginia State Code §11-8-29 further states:

A person who in his official capacity negligently participates in the violation of either section twenty-five or section twenty-six [11-8-25 or 11-8-26] of this article shall be personally liable, jointly and severally, for the amount illegally expended.

JEFFERSON COUNTY, WEST VIRGINIA
SCHEDULE OF NONCOMPLIANCE AND WEAKNESSES IN INTERNAL CONTROLS
For the Fiscal Year Ended June 30, 2001

CAUSE:

The Jefferson County Commission failed to have in place adequate budgetary and expenditure controls to insure that authorized expenditures did not exceed current appropriations.

EFFECT:

Expenditure orders were processed in violation of State Code. Those expenditures in excess of appropriated funds could become a personal liability of those individuals serving as county commissioners.

RECOMMENDATION:

It is recommended that the Jefferson County Commission review existing expenditure controls and insure that controls are in place that will prevent the processing of expenditures in excess of available funds.

Banking Controls
Reference No. 01-B

CONDITION:

We noted in the prior audit and again in the current audit that the sheriff's bookkeeper held the check books for several county funds. For several years the county has paid for the expenditures of several county funds out of one bank account using just one numerical sequence of checks. In the payment process, expenditures are identified by fund and properly posted to that fund for accounting purposes by the county clerk's bookkeeper. At the end of each month, the sheriff's bookkeeper prepares a check for the sheriff's signature to transfer the amount of expenditures for each fund back into the general checking account from other county fund bank accounts.

CRITERIA:

West Virginia Code §7-6-4 states in part:

The sheriff.....shall make daily deposits in the public depositories of all public money received by him.and such money shall be payable by the depository only on an order issued by the county court [county commission], after such order has been endorsed by the county treasurer directing payment by the depository.

JEFFERSON COUNTY, WEST VIRGINIA
SCHEDULE OF NONCOMPLIANCE AND WEAKNESSES IN INTERNAL CONTROLS
For the Fiscal Year Ended June 30, 2001

CAUSE:

The Jefferson County Commission failed to have in place adequate banking controls to insure that county moneys can only be moved from one account to another with the proper signatures of authorization.

EFFECT:

Banking controls over county public moneys allowed a material risk to exist in the movement of money. A material amount of money could be improperly moved between two bank accounts and not be detected in a timely manner. The procedure requires additional ledgers to be maintained solely for the purpose of making reimbursements between bank accounts at the end of each month. The process also requires that expenditure checks in a numerical sequence be identified and posted to different funds rather than having separate checks and bank accounts for each fund. Expenditure checks are more difficult to audit as it must first be determined what particular fund it was charged to.

RECOMMENDATION:

It is recommended that the Jefferson County Commission and sheriff review current bank controls and the referenced code section pertaining to banking controls, and insure that banking controls are in place in compliance with said state code section. It is also recommended that all check books for all county funds be placed under the control of the county clerk. It is further recommended that the county commission obtain separate checks for each county fund instead of processing the majority of expenditures through a separate bank account using only one style of check and only one numerical sequence of checks.

Circuit Clerk's-Failure to Reconcile Accounts
Reference No. 01-C

CONDITION:

It was noted in prior audits and again in the current audit that the Jefferson County Circuit Clerk failed to reconcile the general ledger of account balances with the clerk's net bank balance. It was further noted that clerk had attempted to reconcile the difference by adjusting one of the summary account balances rather than correcting individual case balances.

JEFFERSON COUNTY, WEST VIRGINIA
SCHEDULE OF NONCOMPLIANCE AND WEAKNESSES IN INTERNAL CONTROLS
For the Fiscal Year Ended June 30, 2001

CRITERIA:

West Virginia Code § 59-1-30 states that:

"Each of the officers named in the preceding section shall keep full and regular accounts, subject at all times to the examination of the county court, or tribunal in lieu thereof, the West Virginia State Auditor or any individual, of all sums charged or collected by such officers on account of official fees, costs, percentages, penalties, commissions, allowances, compensation, income and all other perquisites of what ever kind, and such book of accounts shall be part of the records of the respective offices herein named belonging to the county, and shall be transmitted by each county officer to his successor in office. The system of books and accounts to be kept by the officers herein named shall be prescribed by the West Virginia State Auditor, ex officio inspector and supervisor of public offices."

CAUSE:

The Jefferson County Circuit Clerk failed to have in place adequate bookkeeping control procedures to insure that the clerk's summary of account balances reconciled with the clerk's net bank balances.

EFFECT:

It could not be determined if the clerk's records represent the actual account liabilities of the Office of the Circuit Clerk.

RECOMMENDATION:

It is recommended that the Circuit Clerk reverse all entries made directly to the summary account balances. It is further recommended that the Circuit Clerk make a detail review of all manual postings for recent years to determine if postings are properly posted and supported by documentation. It is further stated that if the clerk cannot determine the amount of all differences between ledger and bank balances, the clerk should determine a difference that remains constant over a period of several months as a basis of making any adjustment to summary account balances.

Special Law Enforcement Investigation Fund-Sheriff's Office
Reference No. 01-D

CONDITION:

We noted during our audit that the County Commission failed to have control over the Forfeiture Fund/Special Law Enforcement Investigation Fund. The check book for that fund was actually held by the sheriff instead of the county bookkeeping department. Expenditures from this fund were approved by the Sheriff, not the County Commission, as required by the State Code which authorized the creation of this fund.



JEFFERSON COUNTY, WEST VIRGINIA
SCHEDULE OF NONCOMPLIANCE AND WEAKNESSES IN INTERNAL CONTROLS
For the Fiscal Year Ended June 30, 2001

CRITERIA:

West Virginia Code Section §60A-7-706(b)2 states:

"In the case of funds belonging to the office of either the sheriff or prosecuting attorney of any county in which the fund has been created, the funds therein may only be expended in the manner provided in sections four and five [§7-5-4 and §7-5-5], article five, chapter seven of this code;"

Those code sections require expenditures from the Special Law Enforcement Investigation Fund (Forfeiture Fund) be approved by the County Commission in the same manner as expenditures for other county funds.

CAUSE:

The county commission had failed to implement proper accounting controls in line with state code requirements when the Special Law Enforcement Investigation Fund (Forfeiture Fund) was created.

EFFECT:

Expenditures may have been made from this fund that the County Commission would not have approved.

RECOMMENDATION:

It is recommended that the County Commission and the Sheriff review the WV Code Sections referenced above and comply with the provisions therein. It is recommended that expenditures from this fund be processed in same manner as other county funds.

Expenditures In Excess of Available Funds-Magistrate Court Fund
Reference No. 01-E

CONDITION:

We noted the following deficit fund balance which was the result of expenditures in excess of available funds:

<u>Magistrate Court Fund:</u>			
	Amount Available	Amount Expended	Ending Balance
Beginning Balance	45,343.69	40,769.33	(\$5,358.30)
(\$9,932.66)			

JEFFERSON COUNTY, WEST VIRGINIA
SCHEDULE OF NONCOMPLIANCE AND WEAKNESSES IN INTERNAL CONTROLS
For the Fiscal Year Ended June 30, 2001

CRITERIA:

West Virginia State Code §11-8-26 states in part:

"...a local fiscal body shall not expend money or incur obligations:

- (1) In an unauthorized manner;
- (2) For an unauthorized purpose;
- (3) In excess of the amount allocated to the fund in the levy order;
- (4) In excess of the funds available for current expenses."

West Virginia State Code §11-8-29 further states:

A person who in his official capacity negligently participates in the violation of either section twenty-five or section twenty-six [§11-8-25 or §11-8-26] of this article shall be personally liable, jointly and severally, for the amount illegally expended.

CAUSE:

The Jefferson County Commission failed to have in place adequate budgetary and expenditure controls to insure that authorized expenditures did not exceed available funds.

EFFECT:

Expenditure orders were processed in violation of State Code. Those expenditures in excess of appropriated funds could become a personal liability of those individuals serving as county commissioners.

RECOMMENDATION:

It is recommended that the Jefferson County Commission review existing expenditure controls and insure that controls are in place that will prevent the processing of expenditures in excess of available funds.

Failure to maintain Book of Accounts-Building and Zoning Board
Item #01-F

CONDITION:

We noted during our review that the Building and Zoning Board failed to maintain an adequate ledger system in which all receipts and disbursement of funds collected by that office were recorded. We further noted that the office failed to maintain a separate bank account into which receipts of the office were deposited. The office periodically remitted funds collected to the sheriff's bookkeeper. The records show that remittance to the sheriff's bookkeeper often covered a collection period of a week or more.

JEFFERSON COUNTY, WEST VIRGINIA
SCHEDULE OF NONCOMPLIANCE AND WEAKNESSES IN INTERNAL CONTROLS
For the Fiscal Year Ended June 30, 2001

CRITERIA:

Every governmental office is required to maintain a proper set of ledger as required by WV Code section §6-9-2, which states in part:

"The chief inspector shall formulate, prescribe and install a system of accounting and reporting in conformity with the provisions of this article, which shall be uniform for all local governmental offices and agencies and for all public accounts of the same class and which shall exhibit true accounts and detailed statements for all public funds collected, received and expended for any purpose by all local governmental officers, employees or other persons. The accounts shall show the receipt, use and disposition of all public property under the control of local governmental officers, employees or other persons and any income derived there from and of all sources of public income, the amount due and received from each source, all receipts, vouchers and other documents kept or required to be kept and necessary to identify and prove the validity of every transaction, all statements and reports made or required to be made for the internal administration of the office to which they pertain and all reports published or required to be published for the information of the people regarding any and all details of the financial administration of public affairs.."

Further, West Virginia Code § 59-1-37 states that:

"when any fee, cost, percentage, penalty, commission allowance, bond, deposit, surety or other cash payment or sum is to be held by the sheriff, the prosecuting attorney, the county commission, an official of an agency or entity created by the county commission, the clerk of the county commission, the clerk of the circuit court or the assessor of any county under any provision of law or proper order to the circuit court, said officer shall deposit the same in an account or accounts which may, at his or her sole discretion, be an interest bearing account or accounts in a secure and properly insured banks. All money collected, including cash and checks, shall be deposited intact on the first available business day: *Provided*, That the requirement for deposits on the first available business day shall not apply.....if the amount to be deposited is less than five hundred dollars."

CAUSE:

The Building and Zoning Board failed to have in place adequate internal controls to insure compliance with WV Code Section §6-9-2 and Section §59-1-37.

EFFECT:

Ledgers and bank reconciliations were not available for review which reported all fees received and disbursed by the County Administrators Office. The administrator's office often held undeposited funds of several thousand dollars.

JEFFERSON COUNTY, WEST VIRGINIA
SCHEDULE OF NONCOMPLIANCE AND WEAKNESSES IN INTERNAL CONTROLS
For the Fiscal Year Ended June 30, 2001

RECOMMENDATION:

It recommended that the Building and Zoning Board establish a bookkeeping system in compliance with WV Code Section §6-9-2 in which all receipts and disbursement of that board are posted and reconciled to a separate bank account into which the funds collected by that office are deposited in a timely manner in compliance with WV Code Section §59-1-37. It is further recommended that the office make only one remittance a month to the Sheriff's Bookkeeper and that such remittance include a summary of fees collected and disbursed. The remittance summary would allow the sheriff's bookkeeper to write one receipt for each remittance.

JEFFERSON COUNTY, WEST VIRGINIA
 SCHEDULE OF PRIOR YEAR AUDIT FINDINGS
 For the Fiscal Year Ended June 30, 2001

Section II Prior Year Findings

<u>Reference Number</u>	<u>Code Reference</u>	<u>Audit Finding Title</u>	<u>Status</u>
00-01	11-8-29	Expenditures in Excess of Appropriations; General Fund	Repeated
00-02	60A-7-706	Special Law Enforcement Investigation Fund	Repeated
00-03	7-6-4	Banking Controls	Repeated
00-04	11-8-29	Expenditures in Excess of Appropriations; Magistrate Court Fund	Repeated
00-05	6-9-2	Financial Statement Deficiencies	Partially Corrected
00-06	59-1-30	Circuit Clerk-Failure to Reconcile Accounts	Repeated

West Virginia Veterans Memorial

P. Joseph Mullins / sculptor and designer

