COUNTY COMMISSION OF LEWIS COUNTY

110 Center Avenue
Weston, WV 26452
Phone: (304)269-8200
Fax: (304) 269-2416
Email: lewiscountycommission@lewiscountywv.org
Website: lewiscountywv.org

COMMISSIONERS:
Patrick D. Boyle
President
Agnes Queen
Commissioner
Rod Wyman
Commissioner

LEWIS COUNTY COMMISSION
110 CENTER AVENUE, 2ND FLOOR
WESTON, WV 26452
MEETING AGENDA
February 5, 2018

SILENT MEDITATION AND PLEDGE OF ALLEGIANCE

1. **10:00 AM** **Call Meeting to Order**
2. **10:05 AM** **John Breen, Lewis County Assessor**
   RE: Exonerations, Consolidations, Apportionments
   Draft copies will be available for review Thursday, February 1, 2018.
   (action required)

Appointments

3. **None**

Correspondence

4. **Upshur County Commission Agendas:** Upshur County Commission Agendas for January 25, 2018 and February 1, 2018. *(information only)*
5. **Lewis County Firefighters Association Change to Call Response:** The Lewis County Firefighters Association collectively decided to make changes in calls that they will be responding. ***This does not include Weston Fire Department (City Limits).*** They will no longer be responding to the following non-life threating calls effective on January 16, 2018: Roadway Obstructions (refer to Department of Highways); Down Trees (refer to Department of Highways); Water Leaks (refer to the water provider); Power/Utility Lines (refer to power company); Traffic Control (refer to local law enforcement or Department of Highways); Gas Odor (refer to Gas Company); Animals (refer to animal Control). *(information only)*
6. **Lewis/Upshur Local Emergency Planning Committee Meeting Agenda and Minutes:** Lewis/Upshur Local Emergency Planning Committee Meeting January 17, 2018 Agenda and November 15, 2017 Meeting Minutes. *(information only)*
7. **Lewis County Coal Severance Tax Remittance:** Lewis County received $8,406.02 in Coal Severance tax. Last year the county received $6,295.15. *(information only)*
8. **West Virginia Property Valuation Commission Approval of Fiscal Year 2019 Assessor's Valuation Fund Request**: The West Virginia Property Valuation Training and Procedures Commission (PVC) has met and approved the 2% level of funding requested for the Assessor's Valuation Fiscal Year 2019 Budget. *(information only)*

Business

9. **Board(s) and Committee Reports:** Reports by Commissioners of any board(s) or committee(s) attended including: West Virginia Economic Development Council ; Hardwood Alliance Zone; Lewis County Economic Development Authority; County Commissioner's Association of West Virginia Legislative Conference Call; County Commissioner's Association of West Virginia Legislative Meeting; Lewis County Ambulance Authority; Jackson's Mill Sewage Project Meeting; Board of Equalization and Review. (*information only)*
10. **Fiscal Year 2017 Audit Management Representation Letter:** The Lewis County Commission is asked to execute an Audit Management Representation Letter to allow the West Virginia State Auditor's Office to conduct the Fiscal Year 2017 Audit for Lewis County. *(action required)*
11. **Fire Levy Election Expenses:** The special fire levy election held on January 6, 2018 expenses totaled $29,199.48. An invoice for execution by the Commission is prepared for review and possible adoption. (*action required)*
12. **West Virginia State Auditor's Office Lewis County Budget Revision Number 4:** The Lewis County Commission is asked to execute budget revision number 4 to be sent to the State Auditor's office for Approval. This budget revision will move $29,510.00 from Courthouse to the Commission line item to pay for the Fiscal Year 2017 Audit. When the budget was set we anticipated the Auditor's office only being able to conduct the Fiscal Year 2016 audit, but they have agreed to do Fiscal Year 2017 as well. Additionally, $31,656.00 reimbursement for the Road Bond Election is moved to the Election Line Item. *(action required)*
13. **Time Sheets and Leave Requests:** *(action required)*
    a. Tom Alkire February 2 and February 5, 2018 Annual Leave
    b. Lucinda A. Whetsell Monthly Time Sheet

ACTIONS, ESTATE SETTLEMENTS, ORDERS AND PAYMENT OF EXPENDITURES:

14. **Actions of the Clerk:** County Clerk Cynthia S. Rowan presents actions of the clerk in recess of the county commission for approval. Draft copies will be available for review upon request Thursday, February 1, 2018. *(action required)*
15. **Approval of Estates:** County Clerk Cynthia S. Rowan presents the estates ready for settlement to the Lewis County Commission for approval. Draft copies will be available for review upon request Thursday, February 1, 2018. *(action required)*
16. **Presentation by the County Clerk of the Orders of Prior Meeting(s):** The Lewis County Clerk presents the Orders (minutes) of previous Lewis County Commission meeting(s) for approval. Draft copies will be available for review upon request Thursday, February 1, 2018. *(action required)*
17. **Expenses for the Current Period Presented for Consideration of Payment:** Draft copies will be available for review upon request Thursday, February 1, 2018. *(action required)*

ADJOURNMENT:

18. **With no further action being required by the Lewis County Commission the meeting will be adjourned.** (*action required)*

LEWIS COUNTY COMMISSION MEETING MANAGEMENT

- Regular meeting agendas will be posted and available to the public before closure two (2) business days prior to the meeting date.
- Agenda matters to be reviewed and/or considered during the meeting are at the discretion of the Lewis County Commission.
- Appointments to speak with the county commission must be scheduled before 10 AM three (3) business days prior to the meeting. Appointments will be given a ten (10) minute time allowance.
- Open discussion by Commission unless executive session is motioned per WV Code §6-9A-4.
- Input or recommendation from constitutional officers, staff or public that is not listed by name on the agenda will only be allowed if requested by the commission or required by statute.
- Those not scheduled on the agenda may sign up for public comment at a minimum fifteen (15) minutes prior to the start of the meeting. Public comment is limited to five (5) minutes per speaker.
- motion required for consideration of vote.
- All votes unanimous unless otherwise stated.

Roberts Rules of Order is utilized as a guide only.
The Commission controls meeting management, discussion and input.

Upshur County Commission
Agenda

Agenda packets are available electronically at http://www.upshurcounty.org/agenda_and_minutes/index.php or by request to the Upshur County Commission Office at 304-472-0535

Location of Meeting: Upshur County Courthouse Annex
Date of Meeting: January 25, 2018

9:00 a.m. Moment of Silent Meditation --- Pledge of Allegiance
Approval of Minutes:
- January 18, 2018
- January 24, 2018 – Special Meeting

9:05 a.m. Heather Parke, Chief Tax Deputy—Final Disposition List for Tax Year 2016. Approval and signature of the Affidavit of Acceptance by the Upshur County Commission

11:15 a.m. Presentation of Certificate of Appreciation to Chad Corley, Store Manager at Lowe's of Buckhannon WV #1805, for the material donation Lowe's made to the Upshur County Youth Camp *(will take place at Lowe's in Buckhannon)*

1:00 p.m. Supervisor Meeting

2:00 p.m. Policy Board

<u>Items for Discussion / Action / Approval:</u>

1. Correspondence from Charles M. Baisden, WV State Commander for the Military Order of the Purple Heart, requesting the issuance of a proclamation declaring Upshur County as a Purple Heart County. Mr. Baisden's goal is to have all 55 counties to issue this proclamation. Review, approval and signature of Proclamation.

2. Review and signature of Resolution recognizing and endorsing the Application for the Industrial Access Road leading in the Upshur County Industrial Park and to Weyerhauser for the Upshur County Development Authority, submitted to the WV Development Office for funding in the amount of $310,000.

3. Approval and signature of correspondence to Melissa Garretson Smith, Executive Director of the WV Courthouse Facilities Improvement Authority, requesting an additional time extension for the completion of the Circuit Courtroom ADA Compliance project.

4. Correspondence from Kathy McMurray, President of the UCDA, requesting the appointment of Dustin Zickefoose, Assessor of Upshur County, to the UCDA Board. Upon approval, his term will begin on February 1, 2018 and expire on June 30, 2021.

5. Correspondence from Rob Hinton, Upshur County Development Authority Director, requesting reappointment to the Corridor H Authority. His current term expired on June 30, 2017. Upon approval, Mr. Hinton's new term would expire on June 30, 2021.

6. Review and signature of TASC cancellation request form, effective December 31, 2017. TASC will prepare and electronically file to the IRS the employer forms for the current tax filing year and continue to bill through the end of the IRS filing period.

7. Correspondence from Bethany Burkhart, Tri-County Child Exchange & Visitation Program Site Supervisor, requesting the promotion of Patty Hardman to Site Supervisor, effective January 21, 2018. As Site Supervisor, Ms. Hardman will be paid $9.50 an hour and work a maximum of 19 hours per week.

8. Correspondence from Kimbra Wachob, Assistant Director of the Upshur County Emergency Communications Center, announcing the resignation of Meagan Linger, full-time telecommunicator, effective January 10, 2018.

   Item may lead to Executive Session per WV Code §6-9A-4

9. Correspondence from Kimbra L. Wachob, Upshur County Emergency Communications Center Assistant to the Director, requesting the employment of Betty DeLaura Courtney as full-time telecommunicator, effective January 29, 2018. Upon approval, Ms. Courtney's rate of pay will be $11.00 per hour.

10. Approve Invoices for Payment, Purchase Card Invoices for Payment, Budget Revisions / Financial Reports or Information, Correction of Erroneous Assessments, Exonerations/Refunds, Grant Updates / Requests for Reimbursements, Final Settlements, Vacation Orders, Consolidation of Land Tracts, Facility Maintenance Concerns or Updates, Road Name Requests, Project Reports / Updates, Request to Attend Meetings, Request for Day(s) Off.

For Your Information:
(Certain Items May Require Discussion, Action and/or Approval by the Commission)

1. Atlantic Coast Pipeline Advisory for Hunters and Trail Users

2. Correspondence from Catherine McCauley, Buckhannon-Upshur Middle School Counselor, regarding the food pantry and ways that community members may contribute to help end hunger and improve hygiene within the school.

3. NACo Prescription Drug Discount Card Program breakdown from 2005 to December 2017

4. Upshur County Sheriff's Financial Statement for Period Ending December 2017

5. Upshur County E911 Communication Reports --- December 2017
   - Monthly Call Summary Report
   - Monthly Department Summary Report
   - Monthly and YTD Wrecker Report

6. Upshur County Mileage Reports – December 2017
   - Upshur 911
   - Maintenance
   - Emergency Management
   - Sheriff
   - Addressing and Mapping

- Community Corrections
- Dog Pound

7. Newsletters and/or Event Notifications:

8. Appointments Needed or Upcoming:

9. Board of Review & Equalization Meeting Schedule
    - 02/01/2018 1:00 p.m. – 3:00 p.m. No appointments ---Review Property Books
    - 02/06/2018 9:00 a.m. – 11:00 a.m. Coal, Oil & Gas and Industrial Appointments
    - 02/09/2018 1:00 p.m. – 3:00 p.m.
    - 02/14/2018 1:00 p.m. – 3:00 p.m.
    - 02/16/2018 9:00 a.m. – 11:00 a.m. Adjournment

Newsletters and/or Event Notifications, Agendas and/or Notices of Meetings, Meeting Minutes and Scheduled Meetings can all be found by visiting: http://www.upshurcounty.org/agenda_and_minutes/index.php

Tabled Items
(Certain Items May Require Discussion, Action and/or Approval by the Commission)

The County Commission will sit as the Board of Review & Equalization beginning at 1:00 p.m. on the 1st day of February, 2018, and shall continue until the work is complete but will adjourn no later than the close of business on the 16th day of February, 2018.

Next Regular Meeting of the Upshur County Commission
February 1, 2018 --- 9:00 a.m.
Upshur County Courthouse Annex

Upshur County Commission
Agenda

Agenda packets are available electronically at http://www.upshurcounty.org/agenda_and_minutes/index.php or by request to the Upshur County Commission Office at 304-472-0535

Location of Meeting: Upshur County Courthouse Annex
Date of Meeting: February 1, 2018

9:00 a.m. Moment of Silent Meditation --- Pledge of Allegiance
Approval of Minutes:
- January 25, 2018

1:00 p.m. Review property books *(will take place at Upshur County Administrative Annex – 91 West Main Street)*

3:00 p.m. Telephone conference with Fitzsimmons Law Firm regarding representation in potential opioid litigation *(will take place at Upshur County Administrative Annex – 91 West Main Street)*

<u>Items for Discussion / Action / Approval:</u>

1. Approval and signature of FFY 17 Stop Violence Against Women Act (VAWA) Grant Application.
2. Approval of Upshur County Commission's mission statement for purposes of meeting grant requirements set by the WV Division of Justice and Community Services.
3. Review and approval of the Upshur County Emergency Operations Plan Weather Emergencies-Annex M.
4. Appointment of Ballot Commissioners for a two (2) year term to begin serving February 1, 2018.
5. Order to approve the Number of Election Officials and Election Commissioners for the May 8, 2018 Primary Election.
6. Order to approve the Number of Sets of Emergency Absentee Voting Commissioners for the May 8, 2018 Primary Election.
7. Adopt Policy Extending Emergency Absentee Voting.
8. Correspondence from Susan Roth announcing her resignation from the James W. Curry Library and Park Advisory Board, effective immediately.
9. Correspondence from Patricia Tolliver requesting appointment to the James W. Curry Library and Park Advisory Board. Upon approval, Ms. Tolliver's term would expire on December 31, 2019.
10. Correspondence from David H. Coffman, Upshur County Sheriff, requesting the employment of Crystal S. Linger as part-time Circuit Court Bailiff at the pay wage rate of $11.50 per hour, effective February 5, 2018. Upon approval, Ms. Linger will work no more than 19 ½ hours per week.
    Item may lead to Executive Session per WV Code §6-9A-4

11. Correspondence from Nichole Campbell, full-time Housekeeper, announcing her resignation, effective February 2, 2018.

    Item may lead to Executive Session per WV Code §6-9A-4

12. Approval of full-time housekeeping/custodial job advertisement. Applications must be received by 4:30 p.m. on Friday, February 16, 2018. The starting rate of pay is $9.00 an hour with full county benefits.

13. Approve Invoices for Payment, Purchase Card Invoices for Payment, Budget Revisions / Financial Reports or Information, Correction of Erroneous Assessments, Exonerations/Refunds, Grant Updates / Requests for Reimbursements, Final Settlements, Vacation Orders, Consolidation of Land Tracts, Facility Maintenance Concerns or Updates, Road Name Requests, Project Reports / Updates, Request to Attend Meetings, Request for Day(s) Off.

For Your Information:
(Certain Items May Require Discussion, Action and/or Approval by the Commission)

1. Correspondence from Ora L. Ash, Deputy State Auditor, regarding the levy estimate (budget) 2018-2019, the Assessor's Valuation Fund approved percentages and a budget sequence of events.

2. Correspondence from Charles K. McKinney, Assistant Chief Inspector of the Chief Inspector Division, including a copy of the audit report of the Upshur County Commission for the fiscal year ended June 30, 2016. This report is available for inspection in the office of the Upshur County Commission.

3. Appointments Needed or Upcoming:

4. Board of Review & Equalization Meeting Schedule
    - 02/01/2018 1:00 p.m. – 3:00 p.m. No appointments ---Review Property Books
    - 02/06/2018 9:00 a.m. – 11:00 a.m. Coal, Oil & Gas and Industrial Appointments
    - 02/09/2018 1:00 p.m. – 3:00 p.m.
    - 02/14/2018 1:00 p.m. – 3:00 p.m.
    - 02/16/2018 9:00 a.m. – 11:00 a.m. Adjournment

    These meetings will take place at the Upshur County Administrative Annex

Newsletters and/or Event Notifications, Agendas and/or Notices of Meetings, Meeting Minutes and Scheduled Meetings can all be found by visiting: http://www.upshurcounty.org/agenda_and_minutes/index.php

Tabled Items
(Certain Items May Require Discussion, Action and/or Approval by the Commission)

The County Commission will sit as the Board of Review & Equalization beginning at 1:00 p.m. on the 1st day of February, 2018, and shall continue until the work is complete but will adjourn no later than the close of business on the 16th day of February, 2018.

Next Regular Meeting of the Upshur County Commission
February 8, 2018 --- 9:00 a.m.
Upshur County Courthouse Annex

Lewis County Firefighter's Association

P.O. Box 510
Weston, WV 26452
Fax: 304-269-8203

January 18, 2018

Lewis County Commission
110 Center Ave.
PO BOX 466
Weston, WV 26452

Dear Commissioners,

During the January meeting of the Lewis County Fire Association, the local volunteer fire departments collectively decided to make changes to the fire calls we will respond to. We feel these changes are necessary to cut back on spending, due to the recent fire levy failing. These changes, which are for the volunteer departments only and do not include calls within the Weston City limits, became effective January 16, 2018 at 8 AM. We will no longer be responding to non-life-threatening calls, which include:

- Roadway Obstructions (Instead please call the Division of Highways)
- Downed Trees (Also, the DOH)
- Water Leaks (Please call the water company)
- Power/Utility Lines (Please call the power/utility companies)
- Traffic Control (Please call local law enforcement or DOH)
- Gas Odor (Please call the gas company)
- Animals (Please call animal control)

Parades, voting locations, warming/cooling stations, fire prevention activities and all other volunteer services will be at the discretion of each individual fire station.

As always, there are exceptions to the rules and emergencies will arise. Our departments pride themselves on helping the people of our communities. They are the reason that we are here and we will continue to respond to emergency situations (motor vehicle accidents, fires, etc.), as we would never risk the lives of our fellow residents.

Sincerely,

Aubrey Edsel Smith, Jr.
Lewis County Firefighter's Association President

Lewis/Upshur LEPC

Meeting Agenda-Lewis EMS

January 17, 2018

1. Call to Order
2. Pledge of Allegiance/ Moment of silence
3. Approval of minutes of previous meeting
4. Financial Report
5. Chairman's comments:
    a. Introduction of guest
6. Grant updates:
    a. Discussion of all grants
7. Committee reports:
    a. Membership
    b. By Laws
    c. Public Education
    d. Annual exercise planning team (HSEEP)
    e. Hazard Assessment & Planning
8. Tier II Reports:
9. Off Site Emergency Response Plans:
10. Old Business:
11. New Business:
12. Election of Officers:
13. Membership comments
14. Public comments
15. Adjournment

-Lewis-Upshur LEPC Meeting Minutes November 15, 2017

The Meeting was called to order by J Gum at___12:08____ in Lewis County.

The Pledge of Allegiance and Moment of Silence was led by _D Whittaker.

Members Present: See attached sign-in sheet.

MINUTES APPROVAL
Motion was made by __J. Farry__ and seconded by ___W. Rowan_____ to approve the minutes from the previous meeting. Motion was approved.

TREASURES REPORT
Motion was made by ____D Burnside . ____and seconded by B Shreeve.

Chairman's Comments:
Grant Updates: The hazmat plan (our contractor was to set a meeting with our fire chiefs and that has not yet happened.) Friday the meeting is scheduled at the 911 center in Lewis County.

Guest: From Red Cross Wiley Creasey

Committee Reports:

Membership: Lists will be compiled and voted on as of January

Bylaws: Nothing to report.

Public Education/Information: Nothing to report.

Annual Exercise Planning Team (HSEEP): Still Waiting on J. Harvey Airport exercise is planned

Hazard Assessment & Planning: Nothing to report

Tier II Reports: None to report. However; Parkersburg fire has brought Tier 2 reports to attention again.

Off Site Emergency Response Plans: Nothing to Report

Old Business:

New Business: ESP has pulled out of Buckhannon

B Shreeve makes motion to forgo December meeting seconded by D. Burnside

Nominations and elections will occur in the January Meeting the 17th

Membership Comments:
Lewis County Health Department Needle exchange is Thursdays from 1-3 PM
The New hotel will have a pool and it will be a chlorine pool.

Oct 1 the merger with Mon Health Systems.
Upshur County passed the expansion of the clean indoor air act.
Upshur county flu shots they are getting 25% coverage of people getting flu shots.

Mr. Rowan brought up the FOIA request thought that would happen with it.

Upshur county health department has done 4 off site flu shot clinics.

Dirk, State Wide Interoperable Radio network is wanting to make a regional meeting for region 6&7

AT&T is making First net more usable and more widely available.

Burnsville tower will be moving IRP equipment.
APCO conference will be in April this year in Charleston.
Upshur OEM received the Homeland Security Grant for $160,000 in radios which will be ordered soon.

Red Cross has gotten a lot of new volunteers, nurses and an Emergency response team. They had one person respond to the Texas Shooting and 3 for the Las Vegas Shooting.

Mass Care classes will be holding classes for mass care

Upshur County Cert Team is on hold until spring barring disasters

A motion to adjourn was made by. D Whittacre.

Print | Close Window

Subject: Coal Severance Tax
From: afarnsworth@lewiscountywv.org
Date: Wed, Jan 24, 2018 8:32 am
To: lwhetsell@lewiscountywv.org

Hi! Just wanted to let you know that we got the coal severance tax. It was $8,406.02.
Thanks!

Amanda J. Farnsworth
Assistant Chief Tax Deputy
Lewis County Sheriff's Tax Office
110 Center Avenue
Weston, WV 26452
Phone: (304) 269-8222
Fax: (304) 269-8698

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Last year
$6,295.15

STATE OF WEST VIRGINIA
Department of Revenue
State Tax Department

Jim Justice
Governor

Dale W. Steager
State Tax Commissioner

January 23, 2018

Mr. John Breen
Assessor of Lewis County
108 Center Avenue
P. O. Box 706
Weston, West Virginia 26452-0706

Dear Mr. Breen:

The Property Valuation Training and Procedures Commission (PVC) met on January 18, 2018, for the purpose of reviewing and subsequently approving, the *FY2018-2019 Valuation Fund Budgets* for each of the 55 counties. After reviewing the budgets, the PVC has approved 2% as the level of funding for your *FY2018-2019 Valuation Fund Budget* (copy enclosed).

The Commission has certified to the State Auditor's Office the approved percentage for the Valuation Fund for Fiscal Year beginning July 1, 2018. The State Auditor's Office will notify each sheriff and levying body of the monies due from their levies to your valuation fund.

Should you have questions concerning the percentage approved or your budget in general, please feel free to contact me at 304-558-0792 or Jeff.A.Amburgey@wv.gov.

Sincerely,

Jeff Amburgey
Chairman
Property Valuation Training
and Procedures Commission

JA/aj

Attachment

cc: Members, Property Valuation Training
and Procedures Commission

Clerk of Lewis County

Property Tax Division
P. O. Box 2389
Charleston, WV 25328 - 2389
Phone 304-558-3940 FAX 304-558-1843

State of West Virginia
John B. McCuskey
State Auditor and Chief Inspector

Office of the State Auditor
Chief Inspector Division
1900 Kanawha Boulevard, East
State Capitol, Building 1, Suite W-100
Charleston, West Virginia 25305

Toll Free: (877) 982-9148
Telephone: (304) 558-2251
Fax: (304) 558-6414
www.wvsao.gov

January 19, 2018

Ms. Agnes Queen, President
Lewis County Commission
110 Center Avenue
Weston, WV 26452

We are pleased to confirm our understanding of the services we are to provide the Lewis County Commission for the fiscal year ended June 30, 2017. We will audit the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information, including the related notes to the financial statements, which collectively comprise the Lewis County Commission's basic financial statements as of and for the fiscal year ended June 30, 2017. Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement Lewis County Commission's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to Lewis County Commission's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

1. Management's discussion and analysis (if applicable).
2. GASB required supplementary pension information (if applicable).
3. Schedule of funding progress - OPEB (if applicable).

We have also been engaged to report on supplementary information other than RSI that accompanies Lewis County Commission's financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America and will provide an opinion on it in relation to the financial statements as a whole, in a report combined with our auditor's report on the financial statements:

1. Schedule of expenditures of federal awards.
2. Rate covenant compliance (if applicable).
3. Combining statements and supporting schedules (if applicable).

Auditor Responsibilities

Audit Objectives

The objective of our audit is the expression of opinions as to whether your financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. The objective also includes reporting on:

- Internal control over financial reporting and compliance with provisions of laws, regulations, contracts and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards.*

- Internal control over compliance related to major programs and an opinion (or disclaimer of opinion) on compliance with federal statutes, regulations, and the terms and conditions of federal awards that could have a direct and material effect on each major program in accordance with the Single Audit Act Amendments of 1996 and Title 2 U.S. *Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

The *Government Auditing Standards* report on internal control over financial reporting and on compliance and other matters will include a paragraph that states that: (1) the purpose of the report is solely to describe the scope of testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance, and (2) the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The Uniform Guidance report on internal control over compliance will include a paragraph that states that the purpose of the report on internal control over compliance is solely to describe the scope of testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Both reports will state that the report is not suitable for any other purpose.

Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America; the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the Single Audit Act Amendments of 1996; and the provisions of the Uniform Guidance, and will include tests of accounting records, a determination of major program(s) in accordance with the Uniform Guidance, and other procedures we consider necessary to enable us to express such opinions. We will issue written reports upon completion of our Single Audit. Our report will be addressed to the governing board of the Lewis County Commission. Our report will be addressed to the governing board of the Lewis County Commission. We will make reference to Balestra, Harr & Scherer, CPAs' audits of the Lewis County Board of Health and Lewis County Parks and Recreation Commission, Tetrick & Bartlett, PLLC's audit of the Lewis County Ambulance Service Authority, and a yet to be determined CPA's audits of the Lewis County Economic Development Authority and Lewis County Fire Service Board in our report on your financial statements. Our audit will also include performing procedures, or requesting other auditors to perform procedures, on the financial information of the Lewis County Building Commission to enable us to express such an opinion. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions or add emphasis-of-matter or other-matter paragraphs. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports.

Audit Procedures – General

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the

areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from: (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements or noncompliance may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements or major programs. However, we will inform the appropriate level of management of any material errors, any fraudulent financial reporting or misappropriation of assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential, and of any material abuse that comes to our attention. We will include such matters in the reports required for a Single Audit. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; schedule of expenditures of federal awards; federal award programs; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by generally accepted auditing standards.

Audit Procedures – Internal Control

Our audit will include obtaining an understanding of the government and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards.*

As required by the Uniform Guidance, we will perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each major federal award program. However, our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to the Uniform Guidance.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards, *Government Auditing Standards*, and the Uniform Guidance.

Audit Procedures – Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the Lewis County Commission's compliance with provisions of applicable laws, regulations, contracts and agreements, including grant agreements. However, the objective of those procedures will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

The Uniform Guidance requires that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with federal statutes, regulations, and the terms and conditions of federal awards applicable to major programs. Our procedures will consist of tests of transactions and other applicable procedures described in the *OMB Compliance Supplement* for the types of compliance requirements that could have a direct and material effect on each of the Lewis County Commission's major programs. The purpose of these procedures will be to express an opinion on the Lewis County Commission's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance.

Other Services

If necessary, we may also assist in preparing the financial statements, schedule of expenditures of federal awards, and related notes of the Lewis County Commission in conformity with U.S. generally accepted accounting principles and the Uniform Guidance based on information provided by you. If performed, these nonaudit services would not constitute an audit under *Government Auditing Standards* and such services would not be conducted in accordance with *Government Auditing Standards*. We would perform the services in accordance with applicable professional standards. The other services would be limited to the financial statements, schedule of expenditures of federal awards, and related notes services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

Management Responsibilities

Management is responsible for: (a) establishing and maintaining effective internal controls, including internal controls over federal awards, and for evaluating and monitoring ongoing activities, to help ensure that appropriate goals and objectives are met; (b) following laws and regulations; (c) ensuring that there is reasonable assurance that government programs are administered in compliance with compliance requirements; and (d) ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts and grant agreements. You are also responsible for the selection and application of accounting principles; for the preparation and fair presentation of the financial statements, schedule of expenditures of federal awards, and all accompanying information in conformity with U.S. generally accepted accounting principles; and for compliance with applicable laws and regulations (including federal statutes) and the provisions of contracts and grant agreements (including award agreements). Your responsibilities also include identifying significant contractor relationships in which the contractor has responsibility for program compliance and for the accuracy and completeness of that information.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. You are also responsible for providing us with: (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, (2) access to personnel, accounts, books, records, supporting documentation, and other information as needed to perform an audit under the Uniform Guidance, (3) additional information that we may request for the purpose of the audit, and (4) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving: (a) management, (b) employees who have significant roles in internal control and, (c) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements and grants. Management is also responsible for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements, or abuse that we report. Additionally, as required by the Uniform Guidance, it is management's responsibility to evaluate and monitor noncompliance with federal statutes, regulations, and the terms and conditions of federal awards; take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings; promptly follow up and take corrective action on reported audit findings and prepare a summary schedule of prior audit findings and a separate corrective action plan. The summary schedule of prior audit findings should be available for our review on January 22, 2018.

You are responsible for identifying all federal awards received and understanding and complying with the compliance requirements and for the preparation of the schedule of expenditures of federal awards (including notes and noncash assistance received) in conformity with the Uniform Guidance. You agree to include our report on the schedule of expenditures of federal awards in any document that contains and indicates that we have reported on the schedule of expenditures of federal awards. You also agree to make the audited financial statements readily available to intended users of the schedule of expenditures of federal awards no later than the date the schedule of expenditures of federal awards is issued with our report thereon. Your responsibilities include acknowledging to us in the written representation letter that: (1) you are responsible for presentation of the schedule of expenditures of federal awards in accordance with the Uniform Guidance; (2) you believe the schedule of expenditures of federal awards, including its form and content, is fairly presented in accordance with the Uniform Guidance; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the schedule of expenditures of federal awards.

You are also responsible for the preparation of the other supplementary information, which we have been engaged to report on, in conformity with U.S. generally accepted accounting principles. You agree to include our report on the supplementary information in any document that contains and indicates that we have reported on the supplementary information. You also agree to make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon. Your responsibilities include acknowledging to us in the written representation letter that: (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes), and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

You agree to assume all management responsibilities relating to the financial statements, schedule of expenditures of federal awards, and related notes and any other nonaudit services we may provide. If nonaudit services are provided, you will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements, schedule of expenditures of federal awards, and related notes and that you have reviewed and approved the financial statements, schedule of expenditures of federal awards, and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee any nonaudit services that may be provided by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Audit Administration, Fees, and Other

We understand that your employees will prepare all cash, accounts receivable, or other confirmations we request and will locate any documents selected by us for testing.

At the conclusion of the engagement, we will complete the appropriate sections of the Data Collection Form that summarizes our audit findings. It is management's responsibility to electronically submit the reporting package (including financial statements, schedule of expenditures of federal awards, summary schedule of prior audit findings, auditors' reports, and corrective action plan) along with the Data Collection Form to the federal audit clearinghouse. We will coordinate with you the electronic submission and certification. The Data Collection Form and the reporting package must be submitted within the earlier of 30 calendar days after receipt of the auditors' reports or nine months after the end of the audit period.

We will provide copies of our reports to the Lewis County Commission; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of the West Virginia State Auditor's Office and constitutes confidential information. However, subject to applicable laws or regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to a federal oversight agency or its designee, a federal agency providing direct or indirect funding, or the U.S. Governmental Accountability Office

for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of the West Virginia State Auditor's Office personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies. *Government Auditing Standards* require we provide our most recent external peer review report and any letter of comment, and any subsequent peer review reports and letters of comment received during the period of the contract. A copy of our most recent external peer review report is available at our website (http://www.wvsao.gov/ChiefInspector/AdvisoryMemos.aspx) or can be obtained by contacting our office.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date. If we are aware that a federal awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Our auditors, Samantha Woods and Jonathan Vickers, have been assigned to conduct your audit and expects to begin the engagement on approximately January 22, 2018. To enable the auditor to work more efficiently, we would appreciate it if you would provide them with suitable office space that is quiet and has access to a telephone and the internet. Our fee for these services will be $29,510 for the audit. Our invoices for these fees will be rendered periodically as work progresses and are payable on presentation. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new contract price before we incur the additional costs.

We appreciate the opportunity to be of service to the Lewis County Commission and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and provide it to the auditor. If the auditor is not available, please return it to us to the attention of Cathy Pierce.

Very truly yours,

Charlie McKinney
Assistant Chief Inspector
Chief Inspector Division
West Virginia State Auditor's Office

RESPONSE:
This letter correctly sets forth the understanding of the Lewis County Commission.

By: _____

Title: President

Date: February 5, 2018

No.101

Lewis County Commission
110 Center Avenue, 2nd Floor
Weston, WV 26452
Tel 304-269-8200

INVOICE 2018-03

2.5.2018

BILL TO	SHIP TO	INSTRUCTIONS
Lewis County Fire Board 110 Center Avenue Weston, WV 26452	n/a	n/a

QUANTITY	DESCRIPTION	UNIT PRICE	TOTAL
	Cost for January 6, 2018 Special Fire Levy Election		$29,199.48
	Itemized Statement Attached		

SUBTOTAL	$29,199.48
SALES TAX	-0-
SHIPPING & HANDLING	-0-
TOTAL DUE	$29,199.48

Thank you for your business!

Fire Levy Election Expenses
January 6, 2018

Casto & Harris	Printing Ballots	$2,825.00
US Postal Service	Stamps	$108.80
Pitney Bowes Postage	Postage - Absentee Ballots	$16.08
Election Payroll	Poll Workers/County Clerk Staff/Expenses	$26,074.60
Polling Place	Polling Place Rent	$175.00

TOTAL EXPENSES	$29,199.48

Budget Resolution

At a regular session of the County Commission, held **February 5, 2018** the following order was made and entered:

SUBJECT: The revision of the Levy Estimate Budget of the ***GENERAL COUNTY FUND, FY 2017/2018,*** for the County of **LEWIS**. The following resolution was offered:

RESOLVED: That subject to approval of the State Auditor as ex officio chief inspector of public offices, the county commission does hereby direct the budget be revised ***PRIOR TO THE EXPENDITURE OR OBLIGATION OF FUNDS FOR WHICH NO APPROPRIATION OR INSUFFICIENT APPROPRIATION CURRENTLY EXISTS,*** as shown on budget revision number **4 (four)**, a copy of which is entered as part of this record.

The adoption of the foregoing resolution having been moved by _____, and duly seconded by _____ the vote thereon was as follows:

	(circle one)	
_____ Patrick D. Boyle	yes	no
_____ Agnes G. Queen	yes	no
_____ Roderick B. Wyman	yes	no

WHEREUPON, Patrick D. Boyle, President, declared said resolution duly adopted, and it is therefore **ADJUDGED AND ORDERED** that said resolution be, and the same is, hereby adopted as so stated above, and the President is authorized to affix his signature on the attached "*Request for Revision to Approved Budget*" to be sent to the State Auditor for approval.

LGSD BR (Ver. 2014)

Ora Ash, Director
West Virginia State Auditor's Office
200 West Main Street
Clarksburg, WV 26302
Phone: 627-2415 ext. 5114
Fax: 627-2417

REQUEST FOR REVISION TO APPROVED BUDGET

Subject to approval of the state auditor, the governing body requests that the budget be revised prior to the expenditure or obligation of funds for which no appropriation or insufficient appropriation currently exists. (§ 11-8-26a)

CONTROL NUMBER
FY: 2017/2018
Fund: 1
Rev. No. 4
Pg. of No. 1 of 1

Lewis County Commission
GOVERNMENT ENTITY

110 Center Avenue
STREET OR PO BOX

COUNTY
Government Type

Weston — CITY
26452 — ZIP CODE

Person To Contact Regarding Request:
Name: Crystal Haught
Phone: (304) 269-8215
Fax: (304) 269-8202

REVENUES: (net each acct.)

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	PREVIOUSLY APPROVED AMOUNT	(INCREASE)	(DECREASE)	REVISED AMOUNT
382	Refunds/Reimbursements (External Sources)	119,272	31,656		150,928
	#N/A				
	#N/A				
	#N/A				
	#N/A				
	#N/A				

NET INCREASE/(DECREASE) Revenues (ALL PAGES) 31,656

COUNTIES-TRANSFERS TO THE GENERAL FUND FROM OTHER FUNDS MUST HAVE PRIOR APPROVAL OF AUDITOR'S OFFICE

EXPENDITURES: (net each account category)

(WV CODE 7-1-9)

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	PREVIOUSLY APPROVED AMOUNT	(INCREASE)	(DECREASE)	REVISED AMOUNT
401	County Commission	290,319	29,510		319,829
424	Courthouse	2,255,927		29,510	2,226,417
413	Elections-County Clerk	75,190	31,656		106,846
	#N/A				
	#N/A				
	#N/A				
	#N/A				
	#N/A				
	#N/A				
	#N/A				
	#N/A				
	#N/A				

NET INCREASE/(DECREASE) Expenditures 31,656

APPROVED BY THE STATE AUDITOR

BY:

Deputy State Auditor, Local Government Services Div. **Date**

AUTHORIZED SIGNATURE OF ENTITY

APPROVAL DATE

Lewis County Commission
Commission Employee Vacation/Sick Leave Request Form

I, Tom Alkire, hereby request the following day(s) off:

List day and date (Ex: Monday, May 2, 2005) for each day off. Please indicate if leave involves any Courthouse holidays.

Friday Feb 2, 2018
monday Feb 5, 2018

Time off is to be taken from (circle one): Annual Leave Sick Leave Comp Time

Tom Alkire 1-22-18 [signature] 1-22-18
Employee Signature Date Supervisor Signature Date

02/05/2018
Commission Approval Date