COUNTY COMMISSION OF LEWIS COUNTY

110 Center Avenue
Weston WV 26452
Phone:(304)269-8200
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COMMISSIONERS:
Patrick D. Boyle, President
Agnes Queen, Commissioner
Rod Wyman, Commissioner

LEWIS COUNTY COMMISSION
110 CENTER AVENUE, 2ND FLOOR
WESTON, WV 26452
MEETING AGENDA
Tuesday, January 29, 2019

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 on Thursday, January 24, 2019.
   (action required)

APPOINTMENTS

3. **11:00AM** **Executive Session RE: Personnel**
   The Lewis County Commission will meet in executive session per WV Code §6-9A-4 to discuss a personnel issue. *(action required)*

CORRESPONDENCE

4. **Upshur County Commission Meeting Agenda:** Upshur County Commission Meeting Agenda for January 24, 2019. (*information only)*
5. **West Virginia Division of Justice and Community Services Justice Assistance Grant (JAG) Grant Award:** Lewis County has been awarded a Justice Assistance Grant (JAG) in the amount $15,000.00 to assist with the Prevention Resource Officer at Lewis County High School. This is a collaborative effort between the Lewis County Commission and Lewis County Board of Education. *(information only)*
6. **Lewis County Animal Control Annual Report:** The Lewis County Animal Control Officer submits the 2018 annual report including: Number of complaints,;dogs picked up; animals euthanized; animals adopted; reclaimed animals; and bounty money. (*information only)*

BUSINESS

7. **Board(s) and Committee(s) Reports:** Commissioners will give reports on any board(s) or committee(s) meeting attended including: Lewis County Economic Development, West Virginia Economic Development Council Legislative Meeting and Training; County Commission's Association of WV Legislative Conference Call; Open Government Website demonstration; Region 7 Planning and Development Council; Lewis County Park Board. *(information only)*
8. **West Virginia State Auditor Engagement Letter for Fiscal Year 2018 Lewis County Audit:** The Commission is asked to sign the letter of engagement with the West Virginia State Auditor's Office to perform the Fiscal Year 2018 Lewis County Audit. (*action required)*
9. **WV Division of Justice and Community Services Justice Assistance Grant Acceptance:** Lewis County has been awarded a Justice Assistance Grant (JAG) in the amount of $15,000.00 to assist with the Prevention Resource Officer at Lewis County High School. This is a collaborative venture between the Lewis County Commission and Lewis County Board of Education. The County Commission is asked to execute the documentation required to accept grant number 18-JAG-22 in the amount of $15,000.00. (*action required*)
10. **Request for Reappointment of Members of the Lewis County Economic Development Authority:** The Lewis County Economic Development Authority requests the Lewis County Commission reappoint WT Weber III, Greg Stark and Marvin Murphy as members of the authority. There terms expired 12/31/18. If reappointed their new terms of office will expire 12/31/21. *(action required)*
11. **Time Sheets and Leave Requests:**
    a) Elijah Carpenter Transfer of sick leave to avoid loss per Personnel Policy Manual

ACTIONS, ESTATE SETTLEMENTS, ORDERS AND PAYMENT OF EXPENDITURES:

12. **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, January 24, 2019. *(action required)*
13. **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, January 24, 2019. *(action required)*
14. **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, January 24, 2019. *(action required)*
15. **Expenses for the Current Period Presented for Consideration of Payment:** Draft copies will be available for review upon request Thursday, January 24, 2019. *(action required)*

ADJOURNMENT:

16. **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
Meeting 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 24, 2019

9:00 a.m. Moment of Silent Meditation --- Pledge of Allegiance
Approval of Minutes:
- January 17, 2019

9:05 a.m. Samantha Atchinson, Vice President of the Animal Outreach Project – Request for use of spay/neuter funds to supplement project initiatives

9:15 a.m. Jodie Akers, Director of Student Services for Upshur County Board of Education – Discuss Justice Assistance Grant (JAG) award in the amount of $15,000 to support the position of a Prevention Resource Officer at Buckhannon-Upshur Middle School

9:30 a.m. Josh Calderon, OpenGov Account Executive -- Provide a comprehensive overview of the OpenGov platform and county checkbook demonstration

10:00 a.m. April Pierson-Keating on behalf of Mountain Lakes Preservation Alliance- Provide a statement regarding the letter of support previously approved on January 17, 2019 for the continued construction and completion of the Atlantic Coast Pipeline

2:00 p.m. Linda Heckman, EBSO and Joe Stanton, Thornburg Insurance Agency – Review of EBSO Health Insurance Plan at the Upshur County Administrative Annex
Item may lead to Executive Session per WV Code §6-9A-4(6)

Items for Discussion / Action / Approval:

1. Approval for Samuel R. Nolte, Commission President, to sign the Contract Agreement, Standard Conditions, Certifications and Resolution for the Justice Assistance Grant (JAG) in the amount of $15,000.*

2. Correspondence from Robert L. Morris, Jr., Chairman of the Robert C. Byrd Corridor H Highway Authority, requesting for the Commission to consider making a financial contribution to the Corridor H Authority during fiscal year 2019.*

3. Approval and signature of the Federal Financial Report Standard Form 425 per the U.S. EPA Brownfields Assessment and Cleanup Cooperative Agreement.*

4. Correspondence from Richard Harlow, President of the Upshur County Firefighter's Association, expressing an interest to serve on the Upshur County Fire Board upon Joe Malcolm's term expiration on June 30, 2019. Upon approval, Mr. Harlow's term will commence on July 1, 2019 and expire on June 30, 2022.*

Jim Justice
Governor of West Virginia

January 14, 2019

The Honorable Rod Wyman
President
Lewis County Commission
110 Center Avenue
Weston, West Virginia 26452

Dear Commissioner Wyman:

I am pleased to inform you that I have approved a Justice Assistance Grant (JAG) award to the Lewis County Commission in the amount of $15,000. The funds awarded under this grant will be utilized to support the position of a Prevention Resource Officer.

Please let me know if our Division of Justice and Community Services' staff or I can be of further assistance.

Sincerely,

Jim Justice
Governor

JJ/amw

c: Ms. Cindy Whetsell

2018	JAN	FEB	MAR	APR	MAY	JUNE	JUL	AUG	SEPT	OCT	NOV	DEC	TOTALS
COMPLAINTS	52	59	55	71	56	74	65	70	39	48	60	33	682
DOG PICKED UP	17	12	12	12	15	9	21	22	15	7	4	9	155
OTHER ANIMALS	0	2	0	1	10	1	1	12	0	0	0	0	27
CATS PICKED UP	0	0	1	1	4	3	1	0	2	0	0	1	13
TOTAL ANIMALS	17	14	13	14	29	13	23	34	17	7	14	10	205
CATS DROPPED OFF	0	0	10	21	33	3	12	34	11	6	3	8	141
CATS ADOPTED	3	1	2	25	29	11	14	13	1	1	2	0	102
CATS RECLAIMED	0	0	2	1	0	0	0	0	0	0	0	0	3
CATS EUTHANIZED	0	0	4	1	2	2	12	21	7	5	3	1	58
DOGS RECLAIMED	2	4	9	1	1	3	5	2	0	2	5	0	34
DOGS EUTHANIZED	0	0	0	1	1	0	1	0	1	1	1	1	7
DOGS ADOPTED	5	2	17	10	16	13	9	18	10	33	9	7	149
BOUNTY MONEY	$ 8.50	$ 6.00	$ 6.00	$ 6.00	$ 7.50	$ 4.50	$ 10.50	$ 11.00	$ 7.50	$ 3.50	$ 7.00	$ 4.50	82.5
CHECKS	$ 140.00	$ -	$ 105.00	$ -	$ -	$ 90.00	$ 30.00	$ -	$ 106.00	$ 33.00	$ 63.00	$ -	567
CASH	$ 90.00	$ 160.00	$ 400.00	$ 260.00	$ 295.00	$ 260.00	$ 310.00	$ 280.00	$ 54.00	$ 157.00	$ 232.00	$ 90.00	2588
TOTAL MONEY	$ 230.00	$ 160.00	$ 505.00	$ 260.00	$ 295.00	$ 350.00	$ 340.00	$ 280.00	$ 160.00	$ 190.00	$ 295.00	$ 135.00	$ 3,155.00

Other animals picked up 2018

Rabbit

Raccoon

Possum

Bat

Turtle

Rat

Mouse

Guinea pig

Chickens

Birds

Pig

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

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

Toll Free: (877) 982-9148
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January 15, 2019

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, 2018. We will audit the financial statements of the governmental 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, 2018. 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 reports will be addressed to the governing board of the Lewis County Commission. We will make reference to BHM CPA Group, Inc.'s 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 audit of the 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 and Lewis County Economic Development Authority 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: (1) designing, implementing, establishing and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including internal controls over federal awards, and for evaluating and monitoring ongoing activities, to help ensure that appropriate goals and objectives are met; (2) following laws and regulations; (3) ensuring that there is reasonable assurance that government programs are administered in compliance with compliance requirements; and (4) 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 16, 2019.

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 stated fairly 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. 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, Charlie Knight and Salli Martin, have been assigned to conduct your audit and expect to begin the engagement on approximately January 16, 2019. To enable the auditors 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 $29,700 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 any 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,

Jonathan Vickers, CICA
Assistant Director
Chief Inspector Division
Office of the State Auditor

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

By: _____

Title: _____

Date: _____

Joseph C. Thornton, Director

Division of Justice & Community Services

Jeff S. Sandy, CFE, CAMS
Cabinet Secretary

Department of Military Affairs & Public Safety

January 16, 2019

The Honorable Rod Wyman
President
Lewis County Commission
110 Center Avenue
Weston, West Virginia 26452

Re: **Approved Funding** – $15,000.00
Lewis County Commission
Project Number: 18-JAG-22

Dear Commissioner Wyman:

Congratulations on your recent award for a Justice Assistance Grant (JAG) award. Enclosed you will find:

- Contract
- Sample Resolution
- Standard Conditions and Assurance
- Certification Regarding Lobbying; Debarment, Suspension and Other Responsibility Matters; and Drug-Free Workplace Requirement
- EEOP Certification – Two (2) forms – one completed form to be mailed to the Office for Civil Rights at the address listed on the form and one completed form returned to the Division of Justice and Community Services

To formalize your acceptance of this grant award, please sign the contract, certifications and affect a resolution (if necessary) and return all **originals** to this office by **Friday, February 1, 2019**.

Additional information regarding the administrative procedures that govern this grant program will be sent directly to your designated Project Director in the near future. In the interim, should you have questions concerning the contract or other enclosures, please contact me at (304) 558-8814, extension 53331, or via email at Tanisha.C.Travis@wv.gov I look forward to working with you on this project and feel confident that our efforts will prove tremendously beneficial to the State of West Virginia.

Sincerely yours,

Tanisha C. Travis
Senior Justice Program Specialist

TCT/amw
c: Ms. Cindy Whetsell (*all enclosures*)
Grant File (*all enclosures*)

Enclosures

1124 Smith Street, Ste. 3100
Charleston, WV 25301-1323
Phone: (304) 558-8814
Fax: (304) 558-0391

GRANT CONTRACT AGREEMENT

BETWEEN

DIVISION OF JUSTICE AND COMMUNITY SERVICES

AND

Lewis County Commission

18-JAG-22

This **AGREEMENT**, entered into this **15th day of January 2019** by the Director of the Division of Justice and Community Services, hereinafter referred to as "DJCS", and the **Lewis County Commission**, hereinafter referred to as "Grantee."

WHEREAS, DJCS is the recipient of a Justice Assistance Grant from the United States Department of Justice, and

WHEREAS, the Grantee is an eligible applicant who is desirous of receiving funds for: **The funds awarded under this grant will be utilized to support the position of a Prevention Resource Officer.**

NOW, THEREFORE, the parties hereto mutually agree as follows:

1. The Grantee agrees to comply with all applicable federal and state laws and rules, regulations and policies promulgated thereunder.

2. DJCS agrees to assist the Grantee to perform such tasks and functions as set forth in the application which is attached hereto and made part hereof, hereinafter referred to as Attachment A.

3. The Grantee shall do, perform, and carry out in a satisfactory and proper manner as determined by DJCS all duties, tasks and functions necessary to implement the application which is hereto attached as Attachment A.

4. The Grantee will commence its duties under the Agreement on **October 1, 2018** and shall continue those services/activities until **September 30, 2021**. The terms of this Agreement may only be extended or modified by the mutual written agreement of the parties hereto.

5. In consideration of the services rendered by the Grantee, the sum of up to **$15,000.00** all be obligated by DJCS and said amount shall be deemed to be the maximum compensation to be received for this Agreement unless a written modification is entered into between the parties amending this Agreement.

6. It is the understanding of all parties to this Agreement that DJCS by joining in the Agreement does not pledge, or promise to pledge, the credit of the State of West Virginia, nor does it promise to pay all of the compensation hereunder from monies of the Treasury of the State of West Virginia.

7. To be eligible for any and all payments of the grant amount, the Grantee shall submit a Request for Funds once per month to DJCS. Upon receipt of said request, DJCS shall review the same for reasonableness and appropriateness; and if approved, will cause a warrant to be requested on that sum considered reasonable and appropriate. It is expressly understood that the total compensation shall not exceed the amount set forth in Paragraph Five hereinbefore cited and said compensation will be expended only as outlined in the budget sections of Attachment A, unless written approval of modification of the budget is signed by the parties hereto. Grantee shall submit a fiscal report detailing expenditures to DJCS by the twentieth (20th) day of each month.

8. Grantee hereby represents that it possesses the legal authority to contract for this Agreement and that attached hereto and made a part hereof as Attachment B is a certified copy of the resolution, motion or similar action which was clearly adopted or passed by the Grantee's governing body; and further, that it has directed and authorized an official representative to act in connection with this Agreement. If the Grantee is a State agency, the completed application signed by the agency head is sufficient.

9. Grantee agrees to abide by the grant conditions, terms, assurances and certifications which are a part of Attachment A and such other special terms and conditions that DJCS has set forth in Attachment C which is incorporated herein and made part hereof, if said Special Conditions are appropriate to this Agreement.

10. If, through any cause, the Grantee shall fail to fulfill in a necessary and proper manner, obligations under this Agreement, the DJCS may withhold payments to the Grantee upon notice in writing, suspend, or cancel this Agreement and Attachments. The notice of withholding payments, suspension, or cancellation should set forth the DJCS reasons for taking said action.

11. DJCS and Grantee may from time to time require changes in the scope of services performed hereunder. Grantee agrees to submit a written request for modification prior to changing any budget line item. All such changes, including any increase or decrease in the amount of compensation hereunder or work to be performed, which are mutually agreed upon between the parties shall be in writing.

12. If for any reason funds received by DJCS are suspended or terminated, in whole or in part, funding for this Agreement shall cease.

13. Grantee shall within the time period prescribed by grant conditions upon the termination of the Agreement, submit to DJCS a final report on forms provided by DJCS. Said reports shall reflect actual costs incurred during the terms of this Agreement.

14. The parties hereto agree that notice shall be given by personal service or served when mailed certified U.S. Mail, postage prepaid, return receipt requested to the following addresses:

    a. Division of Justice and Community Services
    1124 Smith Street, Suite 3100
    Charleston, West Virginia 25301-1323

    b. **Grantee Mailing Address:**

    Lewis County Commission
    110 Center Avenue
    Weston, West Virginia 26452

15. The Grantee shall hold and save DJCS and its officers, agents and employees harmless from liability of any nature, including cost and expense, for or on account of any suits or damages of any character whatsoever resulting from injuries or damages sustained by any persons or property resulting in whole or in part from the negligent performance or omission of any employee, agent or representative of the Grantee.

IN WITNESS WHEREOF, the parties hereto attach their signatures representing that each is acting with full authority.

Rod Wyman, President
Lewis County Commission

Joseph C. Thornton, Director
Division of Justice and Community Services

LEWIS COUNTY ECONOMIC DEVELOPMENT AUTHORITY

110 Center Avenue
Weston, WV 26452
Phone: (304)269-8200

Email: lceda@lewiscountywv.org
Website: lceda.org
Fax: 304-269-2416

January 22, 2019

Lewis County Commission
110 Center Avenue
Weston , WV 26452

Dear Honorable Commissioners:

The Lewis County Economic Development Authority requests the Lewis County Commission reappoint WT Weber ,III, Marvin Murphy and Greg Stark as members of the Authority. Their terms of office expired 12/31/18. We respectfully request they be reappointed to three year terms expiring 12/31/21.

Thank you in advance for your consideration.

Sincerely,

Cindy Whetsell
Interim Director