

COUNTY COMMISSION OF LEWIS COUNTY

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Weston WV 26452
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COMMISSIONERS:
Agnes Queen, President
Patrick Boyle, Commissioner
Rod Wyman, Commissioner

**LEWIS COUNTY COMMISSION
110 CENTER AVENUE, 2ND FLOOR
WESTON, WV 26452**

**Tuesday, April 2, 2019
10:00AM**

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 Friday, March 29, 2019.
(action required)

APPOINTMENTS

- 3. 10:10AM** **Family Resource Network**
RE: Child Abuse Awareness and Prevention Month-Proclamation and Flag Raising. *(If weather permits this proclamation will be read on courthouse plaza.)*
The Lewis County Commission is asked to execute a proclamation and raise a flag on the courthouse plaza in declaring April 2019 as Child Abuse Awareness Month in Lewis County. *(action required)*
- 4. 10:25AM** **HOPE, Inc.**
RE: Proclamation for Sexual Assault Awareness Month
The Lewis County Commission will be asked to execute a proclamation declaring April 2019 as Sexual Assault Awareness Day in Lewis County. All attendees are asked to wear teal. *(action required)*
- 5. 10:30AM** **Sheriff Adam Gissy**
RE: Advise and Consent per West Virginia Code §7-7-7 to hire a Deputy Sheriff to fill a vacancy in department
Sheriff Adam M Gissy requests advice and consent per WV Code §7-7-7 of the Lewis County Commission to hire Travis Frum as a Lewis County Deputy Sheriff. This is to fill a vacancy created by a resignation. Mr. Frum has been approved by the Lewis County Civil Service Commission. If approved for hire, the oath of office will be administered. *(action required)*

6. **10:40AM** **Louis Bennett Public Library, Library Board and American Legion Post 4**
RE: Proclamation for National Library Week
The Lewis County Commission will be asked to execute a proclamation declaring April 7 through April 13, 2019 as National Library Week in Lewis County.
(*action required*)

CORRESPONDENCE

7. **Upshur County Commission Meeting Agenda:** Upshur County Commission Meeting Agenda for Thursday, March 28, 2019 is presented for review. (*information only*)
8. **Lewis County Magistrate Court Monitoring Report for the Year Ending December 31, 2019 :**
The Lewis County Auditor's Office recently conducted monitoring on applying agreed upon procedures by the Lewis County Magistrate Court for the period ending December 31, 2019. The following findings were noted: 1) segregation of duties; 2) better utilization by the software/automated data system; 3) install credit card collection to computer system, 3) the court needs to notify the State Tax Commissioner of failure to pay fines, fees and court costs; 4) the account collection and balance report should reflect adjustments; 5) timely reporting of suspensions to the WV Department of Motor Vehicles; 6) need to have more than one signature on checks; 7) dismissal of worthless check cases per WV Code §61-3-9(g-h); 8) failure to have all documents within the paper file and properly docketed into the computer case file. Many of these findings are because of the computer program/software that is provided by the WV Supreme Court for local magistrate's offices to utilize. The county has no control over this. (*information only*)

BUSINESS

9. **Boards and Committees Reports:** Commissioners will give report(s) on any board(s) or committee(s) meeting attended including: Lewis County Economic Development Authority.
10. **Execution of the Fiscal Year 2020 West Virginia Records Management and Preservation Grant Contract:** Lewis County has been awarded a 2020 Fiscal Year Records Management and Preservation Grant in the amount \$10,000.00 for indexing and scanning of document in the Lewis County Clerk and Lewis County Circuit Clerk's Offices. The County Commission will be asked to sign an agreement with the West Virginia Records Management and Preservation Grant Board to accept this award. (*action required*)
11. **Coal Severance Budget Revision # 2:** The Lewis County Commission will be asked to sign budget revision #2 for the Coal Severance fund to be sent to the WV State Auditor's Office for Approval. This will increase the revenues and expenditures by \$7,6809.00. (*action required*)
12. **Timesheet and Leave Requests:** (*action required*)
a) Lucinda A. Whetsell March 2019 Monthly Time Sheet

ACTIONS, ESTATE SETTLEMENTS, ORDERS AND PAYMENT OF EXPENDITURES:

13. **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 Friday, March 29, 2019 (*action required*)
14. **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 Friday, March 29, 2019 (*action required*)

- 15. 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 Friday, March 29, 2019 *(action required)*
- 16. Expenses for the Current Period Presented for Consideration of Payment:** Draft copies will be available for review upon request Friday, March 29, 2019 *(action required)*

ADJOURNMENT:

- 17. 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.**

CHILD ABUSE AWARENESS AND PREVENTION MONTH 2019

WHEREAS, preventing child abuse and neglect is a community problem that depends on involvement among people throughout the community; and

WHEREAS, child maltreatment occurs when people find themselves in stressful situations without community resources, and don't know how to cope; and

WHEREAS, child abuse and neglect not only directly harms children, but also increase the likelihood of criminal behavior, substance abuse, health problems such as heart disease and obesity, and risky behavior such as smoking; and

WHEREAS, the citizens of Lewis County should become involved in supporting families raising their children in a safe, nurturing environment; and

WHEREAS, effective child abuse prevention programs succeed because of partnerships created among social service agencies, schools, faith communities, civic organizations, law enforcement agencies and the business community; and

WHEREAS, child maltreatment knows no social or economic boundaries and occurs in every neighborhood in America;

NOW, THEREFORE, the Lewis County Commission proclaims the month of April 2019, as

" CHILD ABUSE AWARENESS AND PREVENTION MONTH"

In Lewis County and encourage the citizens of this great community to show that they care by committing themselves to fighting child abuse and neglect.

Agnes Queen, President

Patrick D. Boyle, Commissioner

Rod Wyman, Commissioner

ATTEST: _____

Cynthia S. Rowan, Lewis County Clerk

Proclamation
April, 2019 as Sexual Assault Awareness Month

Whereas, sexual violence against the citizens of Lewis County continues, and

Whereas, sexual violence affects every person in Lewis County as a victim/survivor, or as a family member, domestic partner, friend, co-worker or neighbor of a victim/survivor; and

Whereas, to prevent the future violation of our citizens, it is critical to foster greater public awareness of the causes and effects of sexual violence, and to address this problem at every civic level; and

Whereas, Lewis County recognizes the importance of designating a time devoted to increasing the general public's awareness of sexual violence, celebrating the courage of victims/survivors, and recognizing the tireless efforts of sexual assault program advocates throughout the state; and

Whereas, West Virginia sexual assault programs, other professionals and supporters have joined together as the **West Virginia Foundation for Rape Information and Services (WVFRIS)** to support each other in their work and to provide the State of West Virginia and its citizens with a central source of information on sexual assault; and

Whereas, **HOPE INC., THE TASK FORCE ON DOMESTIC VIOLENCE AND SEXUAL ASSAULT** volunteers and staff promote sexual prevention by offering educational services in Lewis County throughout the year; and

Whereas, **HOPE INC., THE TASK FORCE ON DOMESTIC VIOLENCE AND SEXUAL ASSAULT** requests public support and assistance as it continues as to work toward a society where all women, children and men can live in peace, free from violence and exploitation;

Now, Therefore, I, Agnes Queen, President of the Lewis County Commission, do hereby proclaim April 1st through April 30, 2019 as Sexual Assault Awareness Month in Lewis County, and I commend this observance to all citizens.

Adopted by the Lewis County commission on this, the 2nd day of April, 2019.



Agnes Queen, President

Patrick Boyle, Commissioner

Rod Wyman, Commissioner

Attested: _____
Cynthia S. Rowan
Lewis County Clerk

OATH OF OFFICE AND CERTIFICATE

STATE OF WEST VIRGINIA

COUNTY OF LEWIS TO-WIT

*I, **Travis Frum**, do solemnly swear that I will support the Constitution of the United States and the Constitution of the State of West Virginia and that I will faithfully discharge the duties of serving as a **DEPUTY SHERIFF** for the*

LEWIS COUNTY SHERIFF'S DEPARTMENT

to the best of my skill and judgment, SO HELP ME GOD.

Signature of affiant:

Travis Frum

*Subscribed and sworn to before me, in said County and State, this **2nd day** of April, 2019.*

***Agnes Queen, President
Lewis County Commission***

Attested:

***Cynthia Rowan
Lewis County Clerk***

**National Library Week 2019
Proclamation**

WHEREAS, today's libraries are not just about books but what they do for and with people;

WHEREAS, libraries of all types are at the heart of cities, towns, schools and campuses;

WHEREAS, libraries have long served as trusted and treasured institutions where people of all backgrounds can be together and connect;

WHEREAS, libraries and librarians build strong communities through transformative services, programs and expertise;

WHEREAS, libraries, which promote the free exchange of information and ideas for all, are cornerstones of democracy;

WHEREAS, libraries promote civic engagement by keeping people informed and aware of community events and issues;

WHEREAS, librarians and library workers partner with other civic organizations to make sure their community's needs are being met;

WHEREAS, libraries and librarians empower their communities to make informed decisions by providing free access to information;

WHEREAS, libraries are a resource for all members of the community regardless of race, ethnicity, creed, ability, sexual orientation, gender identity or socio-economic status, by offering services and educational resources that transform lives and strengthen communities;

WHEREAS, libraries, librarians, library workers and supporters across America are celebrating National Library Week.

NOW, THEREFORE, be it resolved that I, Agnes Queen, proclaim National Library Week, April 7-13, 2019. I encourage all residents to visit the library this week and explore what's new at the Louis Bennett Public Library and engage with your library staff. Because of you, Libraries Transform.

Given under my hand this 2nd day of April, 2019.

ATTEST:

President Lewis County Commission

Lewis County Clerk

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: March 28, 2019

9:00 a.m. Moment of Silent Meditation --- Pledge of Allegiance
Approval of Minutes:
• March 21, 2019

9:05 a.m. Lori Ulderich Harvey, Upshur County Family Resource Network Director and team leader for Upshur County Partners in Prevention
• Requesting for the Month of April 2019 to be proclaimed as Child Abuse Prevention and Awareness Month; and,
• Presentation of Children's Memorial Flag Proclamation

(Recess for raising of flag)

9:30 a.m. Addie Helmick on behalf of Women's Aid in Crisis – Presentation of Sexual Assault Awareness Month Proclamation

9:45 a.m. Burl Smith with the Upshur County Solid Waste Authority -- Presentation of Proclamation for approval and signature declaring April 2019 as "Make it Shine Month"

1:30 p.m. Wrecker Services Meeting –Discuss Procedures to Dispatch Wrecker Services

Items for Discussion / Action / Approval:

1. Approval and signature of Upshur County 2019 – 2020 fiscal year budget.*
2. Consideration of FY20 health insurance changes*
3. Correspondence from Principal Amanda Craig and Christine Hamner, Rock Cave PTO President, requesting the donation of pool passes for their annual bingo fundraiser to be held May 4th.*
4. Approval and signature of welcome letter for the annual Strawberry Festival Souvenir Program Book and local newspapers.*
5. Approval and signature of FY 19 Court Security Grant Application, Resolution and Assurances requesting the amount of \$53,751 to purchase one additional camera, 6 mobile radios, 6 tasers, and shatterproof film for the Courthouse Annex Foyer and Courthouse Foyer doors.*
6. Approval and signature of the FY 19 Victim of Crime Act (VOCA) Victim Assistance Grant Application, Standard Conditions and Assurances, for victim advocate services. *

7. Approval and signature of the FY 20 WV Community Corrections Grant Program Application requesting the amount of \$412,695 to be used to provide alternate sentencing and re-entry services for eligible offenders.*
8. Approval and signature of an Agreement between the County Commission of Upshur County, the Board of Education of the County of Upshur, the Board of Education of the County of Lewis, and Micrologic, Inc. for the COPS School Violence Prevention Program project. This agreement outlines the agreement by which the Contractor will provide services, hardware, software, and installation.*
9. Review and signature of Renewal Agreement between The Upshur County Commission and Stanton Lawn Service for grounds keeping services for the 2019 season. Per the renewal clause, Owner and Contractor agree all terms set forth in the Agreement dated March 23, 2017 are in full force and effect for another one year period effective March 28, 2019 and continuing through September 30, 2019. Owner shall pay the Contractor, upon completion of all work, no more than the sum of \$15,885.
10. Approval of granting leave under the Family and Medical Leave Act*
Item may lead to Executive Session per WV Code §6-9A-4
11. 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. Release of Liability executed by J.A.J. Houben, F.M. van Haaron Managing Director, for centerline and address data for the unincorporated areas of Upshur County received from the Upshur County Addressing and Mapping Office as of March 21, 2019.
2. Upshur County Mileage Reports – February 2019
 - Upshur 911
 - Maintenance
 - Emergency Management
 - Sheriff
 - Addressing and Mapping
 - Community Corrections
 - Dog Pound
3. Appointments Needed or Upcoming:
 - Tennerton Public Service District (unexpired term – July 31, 2019)

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)

Next Regular Meeting of the Upshur County Commission
April 4, 2019 --- 9:00 a.m.
Upshur County Courthouse Annex

****There will be a Special Commission Meeting held at 9:00 a.m. on Tuesday, April 16, 2019 at the Upshur
County Administrative Annex****

STATE OF WEST VIRGINIA
Agreement between the
Department of Arts, Culture and History
For and on behalf of Archives and History
For and on behalf of the Records Management and Preservation Board
and the Lewis County Commission

This AGREEMENT is made and entered into this the **1st day of July 2019** by and between the State of West Virginia, the Department of Arts, Culture and History, and the Records Management and Preservation Board, hereinafter referred to as WVDACH, and the County Commission, hereinafter referred to as GRANTEE.

WHEREAS, the WVDCH is expressly authorized by Article 1, Chapter 29 of the *Code* of West Virginia, One Thousand Nine Hundred Thirty-One, as amended, on behalf of the Records Management and Preservation Board, in the exercise of its lawful duties, to administer state funds appropriated through the West Virginia Legislature from the public records and preservation revenue account to be granted by the Records Management and Preservation Board to county government entities participating in the County Records Management and Preservation Grant Program, Title 100 CSR1; and

WHEREAS, the GRANTEE submitted a request for funds to support a records project under the County Records Management and Preservation Grant Program, which the Records Management and Preservation Board approved on January 7, 2019 to provide the GRANTEE, as per Number 3 of this Agreement, and/or any provisos thereto stipulated by the Records Management and Preservation Board and agreed to by the GRANTEE.

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

1. The WVDCH and the GRANTEE agree to cooperate in the implementation of the records management and preservation project referenced above and in compliance with Records Management and Preservation Board rules, regulations and policies.
2. The term of this project shall be for fiscal year **July 1, 2019 through June 30, 2020**, or through completion of the project, whichever comes first.
3. The WVDCH agrees to grant to the GRANTEE the sum of \$10,000, the county must provide a cash match of at least ten percent (10%) of all grant funds expended. The Records Management and Preservation Board award must be expended as follows:

County Clerk: \$5,000 for personnel costs to index digital images of deed and fiduciary books using the county's records management program.

Circuit Clerk: \$5,000 for personnel costs to scan and index domestic case files (2000-2010) using the county's records management program.

4. The GRANTEE certifies that it has the required cash-matching capabilities as submitted in its referenced grant application.
5. The WVDCH only agrees to transfer funds to reimburse the grantee on a quarterly basis for eligible expenditures in the referenced grant as provided in the Grant Management Packet (Invoice and supporting documentation).
6. The GRANTEE agrees to comply with all applicable federal, state and county laws, rules, regulations and policies, including but not restricted to purchasing and competitive bidding rules and procedures for purchases of equipment, services, and hiring or employing staff or contract workers, promulgated thereunder.
7. The GRANTEE hereby represents that it possesses the legal authority to contract for this Agreement, as per copy of the resolution, motion or similar action which was clearly adopted by the County Commission; and further, that it has directed and authorized the official representative to act in connection with this Agreement.
8. The GRANTEE agrees to submit quarterly Project Status Reports, Project Financial Expenditure Status Reports, supporting documentation and forms. The Final Report is due within 90 days of completion of the grant project.
9. The GRANTEE agrees to provide Government Pricing for goods and services and to maintain accurate records in accordance with generally accepted accounting principles and procedures, and to comply with requirements of the Single Audit Act of 1984 and OMB Circular A-128, in connection with referenced grant.
10. The GRANTEE agrees to obtain prior approval from the director of Archives and History, as staff to the Records Management and Preservation Board, for any amendment to the scope of work, products, budget, or reporting requirements.
11. It is the understanding of all parties to this Agreement that the WVDCH, by joining in this Agreement, does not pledge, or promise to pledge, the assets of the State of West Virginia, and does not promise to pay any part of the contract sum provided in this agreement from the monies of the Treasury of the State of West Virginia, except such monies as shall be appropriated by the West Virginia Legislature.
12. The GRANTEE shall hold and save the WVDCH 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.

13. This Agreement may be terminated with the consent of both parties or by either party because of non-performance by the other. Such termination must be in writing and GRANTEE must submit a final report, on the form provided in the Grant Management Packet, documenting work performed and expenditures incurred during the term of the Agreement. GRANTEE must request grant extensions in writing to the Director on or before April 1st of the grant year. The request must demonstrate a good faith effort to conduct and make progress on the project for which the RMPB funds were made available; include a statement explaining and providing justification for failure to complete the project and provide a written schedule and explanation for completion of the project within the period of time requested, this being no later than December 31 of the calendar year the grant was to have been completed. A county which receives a grant for the forthcoming fiscal year may not request an extension on the current fiscal year's grant.

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

President of the County Commission

04/02/19

Date

Director, Archives and History

Date

Records Management and Preservation Board Certification

I certify that I reviewed the Agreement for the County Records Management and Preservation Grant Program. I acknowledge that the grant requirements and county obligations were explained to me, and that I was given the opportunity to ask questions, and that I understand and will comply with these requirements.

I agree to have the grant Agreement signed by the President of the County Commission, and return it to Denise Ferguson, Archives and History, The Culture Center, Building 9, 1900 Kanawha Boulevard, East, Charleston, WV 25305-0300 within five working days.

County Grant Contact: Cindy Whetzell, Administrator
Phone Number: 304-269-8200
E-mail: LWhetzell@Lewiscountywv.org
Date: 04/02/2019

**LEWIS COUNTY MAGISTRATE COURT
SCHEDULE OF COMMENTS
For the Period Ended December 31, 2017**

Suggestions For Improving Operations

Segregation of Duties

We observed while applying our agreed-upon procedures that duties are not adequately segregated concerning the collection, receipting, depositing and disbursement of money. The magistrate court clerk's office collects, receipts and deposits money, makes all disbursements, conducts bank reconciliations and prepares monthly financial statements. The magistrate court clerk is also the keeper of all files and records and has the ability to adjust the dollar amount assessed by the magistrate.

RECOMMENDATION:

To establish a more effective system of internal accounting control, the Administrative Office of the Supreme Court of Appeals of West Virginia and the West Virginia Legislature should take the steps necessary to restructure the manner in which the magistrate courts operate, so that fiscal duties are segregated to the extent practical. The same individuals should not be responsible for the collection, deposit and disbursement of money along with the task of completing the bank reconciliation and the preparation of the financial statements.

Software / Automated Data System

We observed while applying our agreed-upon procedures that:

1. Bonds are receipted when collected and then receipted again when disbursed. This practice will overstate current collections for each month and prevent a reconciliation between receipts written and current deposits without an adjustment to the receipt reports.
2. Receipts from prior months that are voided in a subsequent month (non sufficient funds) are subtracted from the current month's receipt report causing an understatement in the total receipts for that month which prevents the reconciliation of the receipts and deposits report.
3. The financial record keeping software allows adjustments to transfer amounts from one account to another without first confirming that sufficient funds are available. This creates a situation in which a cash shortage can inadvertently occur.
4. The software utilized by the magistrate court provides an itemized listing of bonds held by the court at the end of each month, but does not provide a listing of payee, post judgment, and other party collections that are on hand at the end of the month.
5. The financial record keeping software allows adjustments and corrections to be made by supreme court IT staff without the knowledge and approval of the local county. This creates a situation in which a change can be made to the financial records and/or case file without the local court's knowledge.
6. Changes can be made by the clerk to a case without that change being docketed so it is not reflected anywhere on the case that a change to the original data inputted was made.

**LEWIS COUNTY MAGISTRATE COURT
SCHEDULE OF COMMENTS
For the Period Ended December 31, 2017**

Software / Automated Data System (continued)

RECOMMENDATION:

1. We recommend that bonds be receipted when collected and when released be adjusted to fines, costs, and/or refunds. This will ensure that current receipts equal current deposits and help identify the distribution of bonds.
2. We recommend that any receipted amounts, including non sufficient funds, be included on the receipt report. This will ensure that current receipts equal current deposits.
3. We recommend the software utilized by the court be modified to automatically determine whether sufficient funds are available to permit the transfer of funds.
4. We recommend the software utilized by the magistrate court be modified to provide account balance reports.
5. We recommend the software utilized by the court be modified to ensure that no changes are made to the local court records without authorization from the county in which the change is being made granting them access at that time to make corrections.
6. We recommend that any change made on a case by the clerk or any other court personnel be docketed on that case and a report noting all changes made to a case after the original data input be generated on a monthly basis.

Credit Card System

We observed while applying our agreed-upon procedures that the credit card system is independent from the magistrate court financial record keeping system. After completing a credit card transaction, the magistrate court's office obtains a credit card receipt which is signed by the credit card holder. The receipting office must then manually record this transaction into the financial record keeping system generating another receipt. Amounts can be entered in error, or completely omitted as a result of these independent transactions. The independent transactions/dual receipt entries also increases the risk of fraud and/or theft.

RECOMMENDATION:

The financial record keeping system should be equipped with a credit card system. This system should be able to produce/issue receipts with sequential numbering regardless of whether payment is made using cash, credit card, money order, or check. The financial record keeping system should also produce credit card transaction reports along with other receipt information and reports.

LEWIS COUNTY MAGISTRATE COURT
SCHEDULE OF COMMENTS
For the Period Ended December 31, 2017

Reporting to Tax Commissioner for Failure to Pay Fines and Costs

We observed during our application of agreed-upon procedures that the Lewis County Magistrate Court did not notify the State Tax Commissioner when defendants failed to pay their court imposed assessment within one year of their judgment date. This was due to the magistrate court computer system not being programed to run such a report to be submitted to the Tax Commissioner. West Virginia Code §50-3-2c states, in part, that:

"(a) if costs, fines, fees, forfeitures, restitution or penalties imposed by the magistrate court upon conviction of a person for a criminal offense as defined by this code, imposed by the circuit court upon judgment on an appeal to circuit court of that conviction, or imposed by either court for failure to appear are not paid within one year of the judgment, the magistrate court clerk or, upon a judgment rendered on appeal, the circuit clerk shall notify the Tax Commissioner that the defendant has failed to pay the costs, fines, forfeitures or penalties assessed by the court."

RECOMMENDATION:

The court's automated system of record keeping should be designed to automatically generate and provide this report to the WV State Tax Commissioner for all unpaid costs that are over one year old on an annual basis at the minimum. We recommend that the court review this code section and implement the creation of this report to help recover unpaid costs owed to the court.

Adjustment Documentation

We observed during our application of agreed-upon procedures that some additional adjustments were required to the financial information supplied by the court to accurately reflect actual collections received by the court. Specifically, prior months voided receipts and case to case transfer of receipts were not on the adjustment report or listed on the court provided account collection and balance report under the adjustment column.

RECOMMENDATION:

The court's account collection and balance reports deposit column should accurately reflect gross collections for that month and any adjustment to that should be reflected in the adjustment column and be identified on the adjustment report with sufficient case information. This will give full transparency as to what was adjusted and why.

**LEWIS COUNTY MAGISTRATE COURT
SCHEDULE OF COMMENTS
For the Period Ended December 31, 2017**

Fail to Appear Suspensions Not Timely

We observed during our application of agreed-upon procedures that the Lewis County Magistrate Court did not timely notify the Division of Motor Vehicles for license suspension when a defendant failed to respond or appear on a citation. This is due to the court's computer giving a defendant ninety days to respond before a suspension is printed for submission to the Division of Motor Vehicles. Rule 7(e) of the *Rules of Criminal Procedures for Magistrates Courts of West Virginia* states, in part, that:

"(e) Failure to Appear. - The magistrate court clerk on a regular basis shall notify the prosecuting attorney of citations for which the defendant failed to answer or appear. The magistrate court clerk shall notify the Division of Motor Vehicles of all such instances involving a failure to answer or appear in response to a citation charging a violation of any provision of Chapter 17, 17A, 17B, 17C, or 17D of the West Virginia Code, and for any criminal violation charged on or after July 9, 1993, with the exception of parking violations and other violations for which a citation may be issued to an unattended vehicle. Such notification shall be provided in the same form as that provided by Rule 5.3 and Rule 22 of these Rules and shall be sent within 15 days from the scheduled date to answer or appear unless the defendant answers or appears within that time."

RECOMMENDATION:

The court's automated system of record keeping should be directed to automatically cause the generation of suspensions as prescribed by this rule. We recommend that the court review this rule and implement the provisions as stated.

Check Signatures

We observed while applying our agreed-upon procedures that the checks issued from the magistrate court's checking account were issued with only one signature.

RECOMMENDATION:

All checks should contain two or more signatures indicating that more than one person has reviewed the disbursements.

LEWIS COUNTY MAGISTRATE COURT
SCHEDULE OF COMMENTS
For the Period Ended December 31, 2017

Dismissing Worthless Check Cases

We observed during our agreed-upon procedures that the Magistrates of Lewis County granted a motion from the prosecuting attorney to dismiss a worthless check case after the warrant was issued. West Virginia Code §61-3-39g states, in part, that:

"In the event the drawer pays the total amount set forth in the notice to the magistrate court within the ten-day period, no warrant may issue. The payment may be made to the magistrate court in person or by mail by cash, certified check, bank draft or money order and, in the event the payment is made by mail, the magistrate court clerk shall immediately mail to the maker of the check, draft or order the receipt required by this section. In the event the total amount is not so paid the court shall proceed with the issuance of the warrant as is provided by law."

West Virginia Code §61-3-39g also states, in setting forth the elements of the notice to be sent to those accused of issuing a worthless check, that:

"The complainant is forbidden by law to accept payment after the complaint is filed."

West Virginia Code §61-3-39e states, in part, that:

"In the event complaint for warrant has been presented to magistrate court, payment may be made only through the court and any holder or payee unlawfully accepting payment after that time shall be liable for all costs which may be imposed by the magistrate court in the matter, including all costs which may have accrued by the time the magistrate court is notified of the payment."

West Virginia Code § 61-3-39h states, in part, that:

"(a) In any prosecution under section thirty-nine or thirty-nine-a of this article, the costs that may otherwise be imposed against the drawer of any check, draft or order shall be imposed on the person initiating the prosecution if:

(4) The matter is dismissed for failure to prosecute."

RECOMMENDATION:

We find no provisions in the West Virginia Code for magistrate courts to grant a prosecuting attorney the authority to dismiss a worthless check on a motion from the victim without collecting costs. The magistrates need to review the applicable sections of West Virginia Code dealing with worthless checks and adhere to those provisions.

LEWIS COUNTY MAGISTRATE COURT
SCHEDULE OF COMMENTS
For the Period Ended December 31, 2017

Docket Codes

We observed during our agreed-upon procedures that in twenty two cases of our sample, the Lewis County Magistrate Court failed to docket all of the information in the case file into the computer with the required Docket Codes. Page 3 of The *Docket Reference Manual of the Unified Judicial Applications Reference Manual* states that:

"Docket codes are an electronic version of activity on a case. A docket code review should match the paper file on the case."

RECOMMENDATION:

We recommend that the magistrate court personnel review this reference manual and ensure that all documents within the paper file are properly docketed into the computer case file.

Budget Resolution

At an emergency session of the County Commission, held **April 02, 2019**, the following order was made and entered:

SUBJECT: The revision of the Levy Estimate Budget of the **Coal Severance FUND, FY 2018/2019**, 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 **02 (Two)**, 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)

_____	yes	no
Agnes G. Queen		
_____	yes	no
Patrick D. Boyle		
_____	yes	no
Roderick B. Wyman		

WHEREUPON, Agnes G. Queen, 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.

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: 2018/2019
 Fund: 2
 Rev. No. 2
 Pg. of No. 1

Lewis County Commission
 GOVERNMENT ENTITY

Person To Contact Regarding Request: 110 Center Ave
 Name: Crystal Haught STREET OR PO BOX COUNTY
 Phone: (304) 269-8215 Government Type
 Fax: (304) 269-8202 Weston 26452
 CITY ZIP CODE

REVENUES: (net each acct.)

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	PREVIOUSLY APPROVED AMOUNT	(INCREASE)	(DECREASE)	REVISED AMOUNT
298	Assigned Fund Balance	3,401	7,680		11,081
	#N/A				

NET INCREASE/(DECREASE) Revenues (ALL PAGES) 7,680

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
712	Communication Center	23,401	7,680		31,081
	#N/A				

NET INCREASE/(DECREASE) Expenditures 7,680

APPROVED BY THE STATE AUDITOR
 BY: _____ Date _____
 Deputy State Auditor, Local Government Services Div.

AUTHORIZED SIGNATURE OF ENTITY APPROVAL DATE