

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:
Agnes Queen, President
Patrick Boyle, Commissioner
Rod Wyman, Commissioner

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

**Tuesday, April 16, 2019
10:00AM**

SILENT MEDITATION AND PLEDGE OF ALLEGIANCE

- 1. 10:00 AM Call Meeting to Order**
- 2. 10:00 AM Laying of the Levy**

The Lewis County Commission will lay the levy for general county taxation or the 2020 Fiscal Year as directed by West Virginia State Code §7-1-3 and §11-8-10a. *(action required)*

- 3. 10:05 AM John Breen, Lewis County Assessor**

RE: Exonerations, Consolidations, Apportionments

Draft copies will be available for review on Friday, April 12, 2019.
(action required)

APPOINTMENTS

- 4. 10:10 AM Sandy Findley and Sara Weaver**

RE: Proclamation for National Day of Prayer -May 2nd, 2019

The Lewis County Commission will be asked to execute a proclamation declaring May 2, 2019 as the National Day of Prayer observance in Lewis County.
(action required)

- 5. 10:15 AM Proclamation Declaring April 14-20, 2019 Telecommunicators Appreciation Week and Award of the Telecommunicator of the Year**

The Lewis County Commission will be asked to execute a proclamation declaring April 14-20, 2019 as Telecommunicators Week in recognition of the Lewis Gilmer E911 Telecommunicators and the exceptional service they provide to the citizens of Lewis County. Additionally, the Lewis County Commission will present the telecommunicator of the year award. *(action required)*

6. 10:20 AM

Proclamation in Honor of Animal Control Officers Week

The Lewis County Commission will be asked to execute a proclamation declaring April 14-20, 2019 as Animal Control Officers Week in recognition of the Lewis County Animal Control Officers and the valuable service they provide to the citizens of Lewis County. *(action required)*

CORRESPONDENCE

7. **Upshur County Commission Meeting Agenda:** Upshur County Commission Agenda for Thursday, April 11, 2019 is presented for review. *(information only)*
8. **Notice of Approval of Fiscal Year 2020 Levy Estimate:** The West Virginia State Auditor has approved the Lewis County Fiscal Year 2020 Levy Estimate (budget). *(information only)*
9. **Jane Lew Public Service District Meeting Agenda:** The agenda for the April 11, 2019 regular meeting of the Jane Lew Public Service District is presented for review. *(information only)*
10. **West Virginia Regional Jail and Correctional Facility Monthly Invoice:** Lewis County has received the March 2019 monthly invoice for inmates housed in the regional jail in the amount of 1,258 inmate days X \$48.25 per diem= \$60,698.50. *(information only)*
11. **Lewis Gilmer E911 Monthly Call Report:** The Lewis Gilmer E911 Monthly Call Report for March 2019 is presented for review. This report contains call totals and call dispositions for the month. *(information only)*
12. **Sheriff's Monthly Statement:** Sheriff Adam M. Gissy presents the March 2019 Sheriff's Statement (reconciliation of accounts). *(information only)*
13. **Lewis Gilmer E911 Advisory Board Meeting Minutes:** The minutes of the March 11, 2019 Lewis Gilmer E911 Advisory Board meeting are presented for review. *(information only)*
14. **West Virginia Public Service Commission E911 Subscriber Fee Distribution:** The West Virginia Public Service Commission has distributed the January, February and March 2019 distribution of E911 (wireless) subscriber fees in the amount of \$126,865.48. Last quarter the county received \$125,458.67. *(information only)*
15. **Lewis County Economic Development Authority Fiscal Years 2017 and 2018 Audit Reports:** The West Virginia State Auditor's Office has completed the Fiscal Years 2017 and 2018 audit reports for the Lewis County Economic Development Authority. Findings for both years include: 1) segregation of duties, 2) control over financial statement, and 3) need to conform to the Government Accounting System. *(information only)*
16. **Lewis County Commission Fiscal Years 2017 and 2018 Audit Reports:** The West Virginia State Auditor's Office has completed the Fiscal Years 2017 and 2018 audit reports for the Lewis County Commission. Segregation of duties was a finding for both years. The only other finding was in Fiscal Year 2018: Failure to submit a budget revision for the Coal Severance Fund to appropriate the actual unexpended fund balance at June 20, 2017 into the subsequent year. *(information only)*

BUSINESS

17. **Boards and Committees Reports:** Commissioners will give report(s) on any board(s) or committee(s) meeting attended including: Lewis County Economic Development Authority Atlantic Coast Pipeline Rally; West Fork Conservation District Public Meeting; Central WV Development Council; Lewis County Fire Board; District 7 Highways meeting; Attorney General's Roundtable; Lewis County Firefighters Association. (information only)
18. **Consideration of Advertisement of Part Time Animal Control Position:** The Lewis County Part Time Animal Control Officer recently resigned. The County Commission will discuss advertising for or eliminating the position. (information only)
19. **Timesheet and Leave Requests:** *(action required)*
 - a) Barbara Winans Annual Leave

ACTIONS, ESTATE SETTLEMENTS, ORDERS AND PAYMENT OF EXPENDITURES:

20. **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, April 12, 2019 *(action required)*
21. **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, April 12, 2019 *(action required)*
22. **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, April 12, 2019 *(action required)*
23. **Expenses for the Current Period Presented for Consideration of Payment:** Draft copies will be available for review upon request Friday, April 12, 2019 *(action required)*

ADJOURNMENT:

24. **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: April 11, 2019

9:00 a.m. Moment of Silent Meditation --- Pledge of Allegiance
Approval of Minutes:
• April 4, 2019

1:00 p.m. Court Security Advisory Board Meeting

Items for Discussion / Action / Approval:

1. Approval and adoption of Updated Procedures to Dispatch Wrecker Services.*
2. Review floodplain fees for other West Virginia Counties and consider a revision to the Upshur County Floodplain Ordinance.*
3. Correspondence from Dr. Joseph B. Reed, requesting for both the City and County to propose potential topics for a group of students from BUHS and a group from WVWC to choose from and prepare a presentation to be shared during a joint meeting of the City Council and the County Commission.*
4. Approval of "Request for Proposals" for the Upshur County Former Jail Facility Project funded by the WV Courthouse Facilities Improvement Authority. All sealed bids must be received no later than 4:00 p.m. Tuesday, May 14, 2019. Sealed bids will be opened, reviewed and read aloud by the Upshur County Commission at 9:05 a.m. on May 16, 2019.*
5. Approval of Application for Donated Leave*
Item may lead to Executive Session per WV Code §6-9A-4
6. Approval of Lewis - Upshur Animal Control Facility Volunteer Kayla Belt.*
7. 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. Notice of Approval of the Levy Estimate (Budget) for the fiscal year beginning July 1, 2019 from the WV State Auditor.

2. Correspondence from Emily Laird, Cultural Resources Specialist for Environmental Resources Management, seeking comments on historic properties that may be impacted by the proposed 70-foot, Raw Land-New Build Monopole at the Spruce Fork Valve Site. The referenced site is north of the intersection of right branch of Brushy Fork and Fink Run Road, Buckhannon, Upshur County. This is a correction to the document dated October 20, 2018 revising the overall height of the tower.
3. Correspondence from Emily Laird, Cultural Resources Specialist for Environmental Resources Management, seeking comments on historic properties that may be impacted by the proposed 90-foot, Raw Land-New Build Monopole at the Cartier Valve Site. The referenced site is west of Democrat Ridge Road, Tallmansville, Upshur County. This is a correction to the document dated November 14, 2018 revising the overall height of the tower.
4. WV Courthouse Facilities Improvement Authority Fund Progress Report for period January 1, 2019 through March 31, 2019
5. Upshur County Animal Control/Humane Officer Monthly Dog Report for the month of March 2019
6. Lewis-Upshur Animal Control Facility Cat Report for the month of March 2019
7. Healthiestyou summary of savings year to date and annualized utilization – February 2019
8. 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 18, 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

John B. McCuskey

State Auditor

Office of the State Auditor
Local Government Services
153 West Main Street, Suite C
Clarksburg, West Virginia 26301

Toll Free: (877) 982-9148
Telephone: (304) 627-2415
Fax: (304) 627-2417
www.wvsao.gov

April 4, 2019

NOTICE OF APPROVAL OF THE LEVY ESTIMATE (BUDGET)

TO: Lewis County Commission

In accordance with the provisions of Chapter 11, Article 8, of the West Virginia Code, as amended, the State Auditor of West Virginia hereby approves your Levy Estimate (Budget) for the fiscal year beginning July 1, 2019.

With this written approval, the levying body shall meet on the third Tuesday in April (April 16) to hear and consider any objections and to officially adopt the levy rates for property taxation. The clerk/recording officer, within three days of such meeting, shall prepare and forward to the State Auditor the officially adopted levy rates and levy order.

If you have any questions, please do not hesitate to contact me at 304-627-2415 or 1-877-982-9148 extension 5114, Shellie Humphrey extension 5119, Tiffany Hess extension 5118 or Emily Parsons extension 5101.

Sincerely,
John B. McCuskey
WV State Auditor

A handwritten signature in blue ink that reads "Ora L. Ash".

By: Ora L. Ash
Deputy State Auditor
Local Government Services

Jane Lew Public Service District

70 Park Avenue
Jane Lew, WV 26378

Regular Meeting

April 11, 2019 4:00 PM

~~ Public Board Meeting Agenda ~~

I. Call to Order (Mills)

~~ ROUTINE MONTHLY BUSINESS ~~

II. Minutes (03/14/2019)

III. General Manager's March Reports (Bailey for Gee)

NOTE: Since General Manager Gee is on vacation, Board Member Tom Bailey will give her reports.

A. WATER:

1. Water Bills
2. Water Treasury Report
3. Water Adjustments Report
4. Water Purchase, Sales & Loss Report
5. Water Preventive Maintenance Report (*preventing unplanned breakdowns*)
6. Leak Detection Report
7. Water Repairs Report (*fixing unplanned breakdowns*)
8. Cross Connections/Backflow Report
9. New Taps (non-project)
10. Other

B. WASTEWATER:

1. Wastewater Bills
2. Wastewater Treasury Report
3. Wastewater Adjustments Report
4. Wastewater Treatment Purchase, Sales & Loss Report
5. Wastewater Preventive Maintenance Report (*preventing unplanned breakdowns*)
6. Wastewater Repairs Report (*fixing unplanned breakdowns*)
7. New Taps (non-project)
8. Other

IV. New Extensions and Road Bores (Gee)

V. PSD Policies and Job Descriptions (Flaxer)

VI. Personnel (Gee)

VII. Announcements (Gee)

VIII. Correspondence (Gee)

~~ OLD BUSINESS ~~

IX. Section 3.8 Proposed Employee Personal Vehicles Policy, 2nd reading (Flaxer)

X. Purchase of New Side-by-Side (Gee)

~~ NEW BUSINESS ~~

XI. Section 1.3 Amended Licensing and Certification, 1st reading (Flaxer)

XII. Water Rate Increase

XIII. Late-Received Agenda Items (Gee)

XIV. Adjournment (Mills)

STATE OF WEST VIRGINIA
DEPARTMENT OF MILITARY AFFAIRS & PUBLIC SAFETY
DIVISION OF CORRECTIONS & REHABILITATION



BETSY C. JIVIDEN
COMMISSIONER

JEFF S. SANDY, CFE, CAMS
CABINET SECRETARY

Office of the Commissioner
1409 Greenbrier Street
Charleston, WV 25311
304-558-2036 – Telephone
304-558-5367 - Fax

THE HONORABLE AGNES QUEEN, PRESIDENT
LEWIS COUNTY COMMISSION
LEWIS COUNTY COURTHOUSE
WESTON, WV 26452

Statement Number: 31192a8e

Statement Date: 4/4/2019

Month Of Service: March, 2019

Pursuant to the provisions of W.Va. Code §15A-3-16, the Division of Corrections and Rehabilitation hereby provides you with a monthly statement of charges and costs of inmate maintenance and operational costs for LEWIS for the month of March, 2019. The costs per day for inmate maintenance and operation is in accordance with the provisions of W.Va. Code §15A-3-16.

Detailed information, including names of inmates and the number of days of inmate maintenance, to support the invoice is attached.

Month: March

NUMBER OF INMATE DAYS: 1258

PER DIEM RATE: \$48.25

AMOUNT DUE - March, 2019 \$60,698.50

This statement amount is due and payable upon receipt.

Please Remit Payment to:
WV Regional Jail and Correctional Facility Authority
P O Box 40258
Charleston, WV 25364

2019 LEWIS-GILMER E-911 TELETYPE REPORT

		JAN.	FEB.	MAR.	APR.	MAY.	JUN.	JULY.	AUG.	SEP.	OCT.	NOV.	DEC.	TOTAL
LEWIS COUNTY	10-27	287	238	308										833
	10-28	267	213	233										713
	III & CIB	145	215	235										595
	OTHER	8	14	49										71
	DVP	34	38	16										88
CITY	10-27	222	140	296										658
	10-28	167	132	238										537
	III & CIB	29	18	24										71
	OTHER	5	1	21										27
	DVP	17	7	19										43
STATE	10-27	113	207	214										534
	10-28	90	127	142										359
	III & CIB	22	40	29										91
	OTHER	5	3	1										9
	DVP	24	37	26										87
DNR	10-27	7	12	21										40
	10-28	11	19	6										36
	III & CIB	6	0	2										8
	OTHER	4	0	0										4
	DVP	1	1	5										7
PROSECUTOR	10-27	22	12	30										64
	10-28	0	0	0										0
	III & CIB	80	36	91										207
	OTHER	0	4	0										4
	DVP	0	0	0										0
PROBATION	10-27	6	4	7										17
	10-28	1	0	0										1
	III & CIB	37	19	18										74
	OTHER	0	0	0										0
	DVP	0	0	0										0
SWJS PARK	10-27	0	0	0										0
	10-28	4	0	0										4
	III & CIB	0	0	0										0
	OTHER	0	0	0										0
	DVP	0	0	0										0
FAMILY COURT	III & CIB	21	3	0										24
DAY REPORT	10-27	7	6	5										18
	10-28	0	0	0										0
	III & CIB	14	6	11										31
	OTHER	25	9	27										61
	DVP	0	0	0										0
TOTAL TRANSACTIONS													5316	

2019 LEWIS-GILMER E-911 TELETYPE REPORT

GILMER		JAN.	FEB.	MAR.	APR.	MAY.	JUN.	JULY.	AUG.	SEP.	OCT.	NOV.	DEC.	TOTAL
COUNTY	10-27	154	58	214										426
	10-28	134	41	199										374
	III & CIB	118	61	112										291
	OTHER	7	6	23										36
	DVP/WAR	8	1	10										19
CITY	10-27	36	68	89										193
	10-28	34	32	89										155
	III & CIB	9	12	33										54
	OTHER	0	0	0										0
	DVP/WAR	2	1	3										6
STATE	10-27	73	112	170										355
	10-28	52	99	155										306
	III & CIB	26	40	22										88
	OTHER	1	2	0										3
	DVP/WAR	18	33	36										87
DNR	10-27	0	8	4										12
	10-28	1	2	6										9
	III & CIB	0	3	0										3
	OTHER	0	0	0										0
	DVP/WAR	0	0	0										0
PROSECUTOR	10-27	0	0	0										0
	10-28	0	0	0										0
	III & CIB	6	0	11										17
	OTHER	0	0	0										0
	DVP/WAR	0	0	0										0
CAMPUS	10-27	1	0	5										6
	10-28	1	0	5										6
	III & CIB	2	0	2										4
	OTHER	0	0	1										1
	DVP/WAR	0	0	0										0

Total Transactions 2451

Call Count by Call Types per Trunk Line

For (Trunk)

Creation Date: 04/03/2019 10:28:12 AM

Grouping: Trunk

Date Range: 03/01/2019 12:00:00 AM - 03/31/2019 11:59:59 PM

Filter Criteria:

Summary Information

	Total Calls	Call Category			Call Origin			Call Service (Incoming Only)						
		Emergency	Non-Emergency	Other	Incoming	Internal	Outgoing	Unknown	Wire-line	Wireless	VoIP	SMS	Unknown	
Trunk	4,591	3,135	1,456	0	3,237	3	1,351	0	2,615	619	0	0	0	3
Total														

Call Count by Call Types per Trunk Line

For (Trunk)

Creation Date: 04/03/2019 10:28:12 AM

Grouping: Trunk

Date Range: 03/01/2019 12:00:00 AM - 03/31/2019 11:59:59 PM

Filter Criteria:

Summary Information

Trunk	Call Process (Excluding Internal)										Total
	Outgoing	Callback	Abandoned (Emergency)		Unanswered		Answered				
			Not Serviced	Serviced	Unserviceable		SMS	TDD	Voice		
	1,317	34	10	46	1	2	0	0	0	3,178	

Call Count by Call Types per Trunk Line

For (Trunk)

Creation Date: 04/03/2019 10:28:12 AM

Grouping: Trunk

Date Range: 03/01/2019 12:00:00 AM - 03/31/2019 11:59:59 PM

Filter Criteria:

Detail Information

Trunk	Total Calls	Call Category			Call Origin			Call Service (Incoming Only)						
		Emergency	Non-Emergency	Other	Incoming	Internal	Outgoing	Unknown	Wire-line	Wireless	VoIP	SMS	Unknown	
8226	4	4	0	0	4	0	0	0	0	0	0	0	0	0
8235	20	0	20	0	20	0	0	0	0	0	0	0	0	0
8241	68	0	68	0	68	0	0	0	0	0	0	0	0	2
8242	281	281	0	0	281	0	0	0	0	0	0	0	0	0
8243	1,497	1,497	0	0	1,497	0	0	0	0	0	0	0	0	0
8244	219	219	0	0	219	0	0	0	0	0	0	0	0	1
8245	131	131	0	0	131	0	0	0	0	0	0	0	0	0
911-1	462	462	0	0	462	0	0	0	0	0	0	184	278	0
911-2	458	458	0	0	458	0	0	0	0	0	0	183	275	0
911-3	41	41	0	0	41	0	0	0	0	0	0	10	31	0
911-4	42	42	0	0	42	0	0	0	0	0	0	7	35	0
Default	3	0	3	0	0	3	0	0	0	0	0	0	0	0
M1K1A	1,359	0	1,359	0	14	0	1,345	0	14	0	0	0	0	0
M1K1B	6	0	6	0	0	0	0	6	0	0	0	0	0	0
Total	4,591	3,135	1,456	0	3,237	3	1,351	0	2,615	619	0	0	0	3

Call Count by Call Types per Trunk Line

For (Trunk)

Creation Date: 04/03/2019 10:28:12 AM Grouping: Trunk
 Date Range: 03/01/2019 12:00:00 AM - 03/31/2019 11:59:59 PM Filter Criteria:

Detail Information

Trunk	Outgoing	Callback	Call Process (Excluding Internal)						Answered			
			Abandoned (Emergency)		Unanswered		SMS	TDD	Voice			
			Not Serviced	Serviced	Unserviceable							
8226	0	0	0	0	0	0	0	0	0	0	0	4
8235	0	0	0	0	0	0	0	0	0	0	0	20
8241	0	0	0	0	0	0	2	0	0	0	0	66
8242	0	0	0	1	0	0	0	0	0	0	0	280
8243	0	0	1	0	0	0	0	0	0	0	0	1,496
8244	0	0	1	1	1	1	0	0	0	0	0	216
8245	0	0	1	0	0	0	0	0	0	0	0	130
911-1	0	0	3	22	0	0	0	0	0	0	0	437
911-2	0	0	4	20	0	0	0	0	0	0	0	434
911-3	0	0	0	2	0	0	0	0	0	0	0	39
911-4	0	0	0	0	0	0	0	0	0	0	0	42
Default	0	0	0	0	0	0	0	0	0	0	0	0
M1K1A	1,311	34	0	0	0	0	0	0	0	0	0	14
M1K1B	6	0	0	0	0	0	0	0	0	0	0	0
Total	1,317	34	10	46	1	2	0	0	0	0	0	3,178

Call Count by Call Types per Trunk Line

For (Trunk)

Creation Date: 04/03/2019 10:28:12 AM

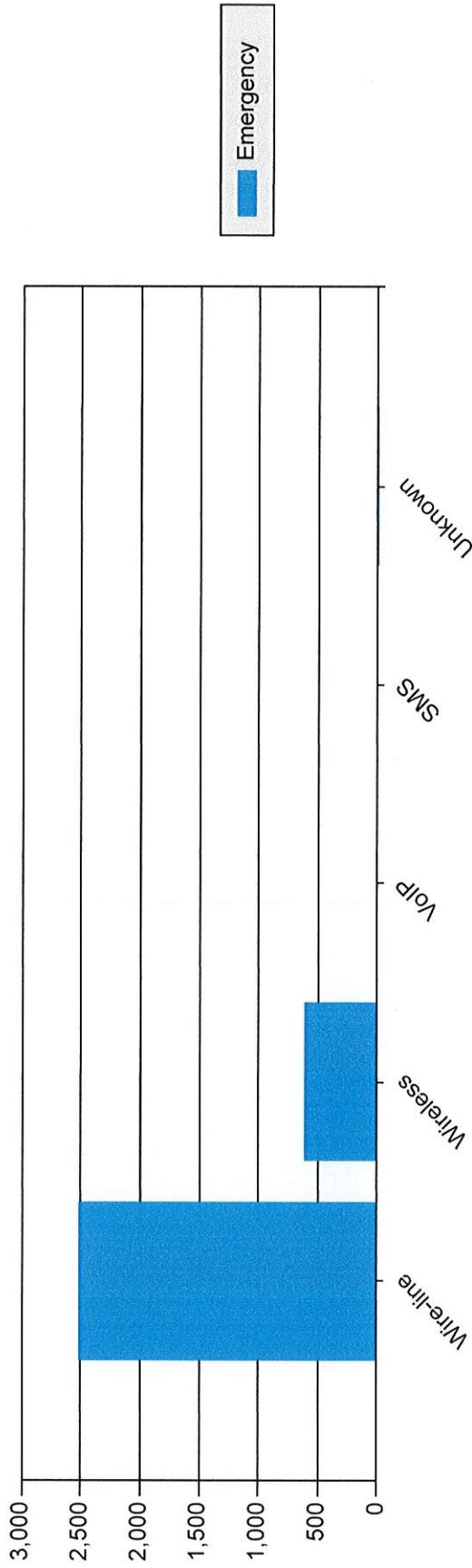
Date Range: 03/01/2019 12:00:00 AM - 03/31/2019 11:59:59 PM

Grouping: Trunk

Filter Criteria:

Summary Chart

Call Count by Call Service (Incoming)



Call Count by Call Types per Trunk Line

For (Trunk)

Creation Date: 04/03/2019 10:28:12 AM

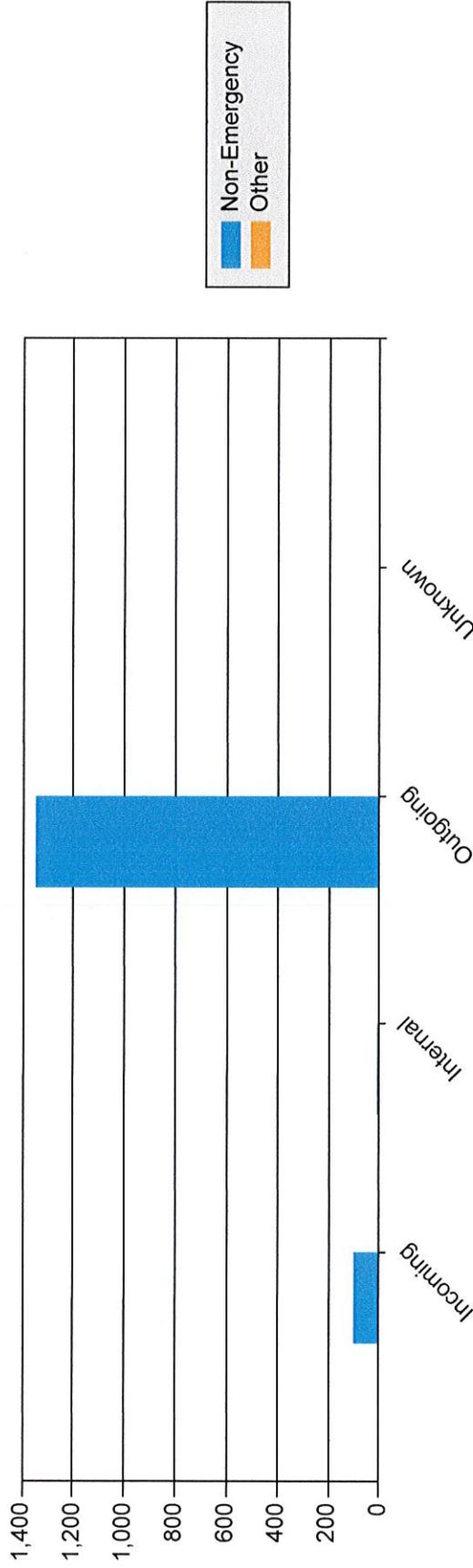
Date Range: 03/01/2019 12:00:00 AM - 03/31/2019 11:59:59 PM

Grouping: Trunk

Filter Criteria:

Summary Chart

Call Count by Call Origin



Call Count by Hour per Trunk Line

For (Trunk Line)

Creation Date: 04/03/2019 10:30:23 AM Grouping: Trunk Line
 Date Range: 03/01/2019 12:00:00 AM - 03/31/2019 11:59:59 PM Filter Criteria:

Detail Information

Trunk Line	13	14	15	16	17	18	19	20	21	22	23	Total	
	Occurrences	31	31	31	31	31	31	31	31	31	31		
8245	Call Count:	10	7	14	17	4	3	8	4	3	1	2	131
	% of Total:	7.6 %	5.3 %	10.7 %	13.0 %	3.1 %	2.3 %	6.1 %	3.1 %	2.3 %	0.8 %	1.5 %	100.0 %
	Avg / Hour:	0	0	0	1	0	0	0	0	0	0	0	0
911-1	Call Count:	27	21	37	30	40	26	34	29	14	22	19	462
	% of Total:	5.8 %	4.5 %	8.0 %	6.5 %	8.7 %	5.6 %	7.4 %	6.3 %	3.0 %	4.8 %	4.1 %	100.0 %
	Avg / Hour:	1	1	1	1	1	1	1	1	1	0	1	1
911-2	Call Count:	28	23	33	28	39	30	24	27	25	13	17	458
	% of Total:	6.1 %	5.0 %	7.2 %	6.1 %	8.5 %	6.6 %	5.2 %	5.9 %	5.5 %	2.8 %	3.7 %	100.0 %
	Avg / Hour:	1	1	1	1	1	1	1	1	1	0	1	1
911-3	Call Count:	1	2	4	3	5	4	0	6	0	1	3	41
	% of Total:	2.4 %	4.9 %	9.8 %	7.3 %	12.2 %	9.8 %	0.0 %	14.6 %	0.0 %	2.4 %	7.3 %	100.0 %
	Avg / Hour:	0	0	0	0	0	0	0	0	0	0	0	0
911-4	Call Count:	3	3	4	3	6	0	1	3	1	1	3	42
	% of Total:	7.1 %	7.1 %	9.5 %	7.1 %	14.3 %	0.0 %	2.4 %	7.1 %	2.4 %	2.4 %	7.1 %	100.0 %
	Avg / Hour:	0	0	0	0	0	0	0	0	0	0	0	0
Default	Call Count:	0	0	0	0	1	0	0	2	0	0	0	3
	% of Total:	0.0 %	0.0 %	0.0 %	0.0 %	33.3 %	0.0 %	0.0 %	66.7 %	0.0 %	0.0 %	0.0 %	100.0 %
	Avg / Hour:	0	0	0	0	0	0	0	0	0	0	0	0

Call Count by Call Category per Day of Week

For (Day of Week)

Creation Date: 04/03/2019 10:35:25 AM

Date Range: 03/01/2019 12:00:00 AM - 03/31/2019 11:59:59 PM

Grouping: Day of Week

Filter Criteria:

Detail Information

Day of Week	Total Calls		Call Category				Call Service (Emergency Incoming)				Outgoing (Emergency, Non-Emergency, Other)	Abandoned (Emergency)	Avg Wait (Emergency Incoming)
	Emergency	Non-Emergency	Emergency	Other	Wire-Line	Wireless	VoIP	SMS	Unknown				
Sun	747	504	243	0	379	125	0	0	0	0	234	18	00:00:05
Mon	505	372	133	0	319	53	0	0	0	0	120	5	00:00:05
Tue	604	418	186	0	356	62	0	0	0	0	165	3	00:00:05
Wed	733	483	250	0	387	95	0	0	0	1	236	6	00:00:05
Thu	583	410	173	0	326	84	0	0	0	0	165	9	00:00:05
Fri	722	496	226	0	402	94	0	0	0	0	201	10	00:00:05
Sat	697	452	245	0	346	106	0	0	0	0	230	6	00:00:05
Total	4,591	3,135	1,456	0	2,515	619	0	0	0	1	1,351	57	00:00:05

Call Count by Call Category per Hour

For (Hour)

Creation Date: 04/03/2019 10:42:07 AM

Grouping: Hour

Date Range: 03/01/2019 12:00:00 AM - 03/31/2019 11:59:59 PM

Filter Criteria:

Detail Information

Hour	Total Calls		Call Category			Call Service (Emergency Incoming)				Outgoing (Emergency, Non-Emergency, Other)	Abandoned (Emergency)	Avg Wait (Emergency Incoming)
	Emergency	Non-Emergency	Other	Wire-Line	Wireless	VoIP	SMS	Unknown				
00	89	68	0	68	0	21	0	0	0	61	1	00:00:05
01	60	38	0	51	9	9	0	0	0	37	4	00:00:05
02	47	34	0	38	9	9	0	0	0	31	4	00:00:05
03	47	35	0	40	7	0	0	0	0	34	1	00:00:05
04	31	22	0	23	8	0	0	0	0	22	0	00:00:05
05	42	13	0	35	7	0	0	0	0	13	0	00:00:06
06	48	15	0	37	11	0	0	0	0	14	1	00:00:05
07	81	17	0	69	12	0	0	0	0	14	1	00:00:05
08	105	55	0	87	18	0	0	0	0	51	1	00:00:04
09	159	67	0	127	32	0	0	0	0	64	2	00:00:05
10	150	80	0	133	17	0	0	0	0	77	4	00:00:05
11	168	55	0	149	19	0	0	0	0	50	2	00:00:05
12	156	32	0	126	30	0	0	0	0	25	2	00:00:05
13	176	47	0	138	37	0	0	0	1	45	5	00:00:05
14	191	84	0	159	32	0	0	0	0	78	2	00:00:05
15	252	100	0	198	54	0	0	0	0	92	3	00:00:05
16	222	122	0	189	33	0	0	0	0	114	1	00:00:05

Call Count by Call Category per Hour

For (Hour)

Creation Date: 04/03/2019 10:42:07 AM

Grouping: Hour

Date Range: 03/01/2019 12:00:00 AM - 03/31/2019 11:59:59 PM

Filter Criteria:

Detail Information

Hour	Total Calls	Call Category			Call Service (Emergency Incoming)					Outgoing (Emergency, Non-Emergency, Other)	Abandoned (Emergency)	Avg Wait (Emergency Incoming)	
		Emergency	Non-Emergency	Other	Wire-Line	Wireless	VoIP	SMS	Unknown				
17	325	206	119	0	140	66	0	0	0	0	114	5	00:00:05
18	242	177	65	0	137	40	0	0	0	0	61	5	00:00:06
19	259	183	76	0	146	37	0	0	0	0	72	1	00:00:05
20	266	165	101	0	119	46	0	0	0	0	94	4	00:00:05
21	229	142	87	0	121	21	0	0	0	0	71	1	00:00:05
22	184	124	60	0	99	25	0	0	0	0	55	1	00:00:05
23	178	114	64	0	86	28	0	0	0	0	62	6	00:00:05
Total	4,591	3,135	1,456	0	2,515	619	0	0	0	1	1,351	57	00:00:05

Lewis County Financial Statement
Month Ending- March 2019

Lewis County
04/04/2019 @ 03:46:31 PM

	Beginning Balance	All Other Revenues	All Taxes Collected	Less: Orders Issued	Ending Balance
General County	\$3,884,260.73	\$249,239.44	\$189,970.21	\$723,727.92	\$3,599,742.46
Coal Severence	\$38,740.66	\$2.83	\$0.00	\$11,081.93	\$27,661.56
General School	\$8,566.81	\$7,562.81	\$0.00	\$11,410.00	\$4,719.62
Magistrate Court	\$1,452.02	\$1,723.25	\$0.00	\$124.95	\$3,050.32
Worthless Check	\$43,551.44	\$235.00	\$0.00	\$0.00	\$43,786.44
Dog and Kennel	\$6,747.37	\$31,746.30	\$0.00	\$2,099.67	\$36,394.00
Home Detention	\$9,696.56	\$10,441.71	\$0.00	\$5,217.70	\$14,920.57
Emergency 911 Fund	\$3,210,481.32	\$248,981.47	\$0.00	\$61,961.53	\$3,397,501.26
Lewis County Aquatic Fund	\$723,960.03	\$86.29	\$82.66	\$0.00	\$724,128.98
Citizens Education	\$24,182.74	\$0.00	\$0.00	\$0.00	\$24,182.74
Federal Equitable	\$0.71	\$0.00	\$0.00	\$0.00	\$0.71
Fire Fees	\$0.00	\$7,953.16	\$0.00	\$7,953.16	\$0.00
LC Flood Administration	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
NTIA Broadband Project	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
North West Acquisition Proje	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Sheriff Special Account-State	\$6,785.75	\$2,025.63	\$0.00	\$202.50	\$8,608.88
County Building	\$572,123.84	\$28.40	\$0.00	\$0.00	\$572,152.24
Board of Health	\$430,719.48	\$10,622.80	\$0.00	\$23,512.26	\$417,830.02
Tax Lien	\$511,775.66	\$4,915.72	\$0.00	\$206,218.20	\$310,473.18
Delinquent Nonentered	\$12,844.86	\$255.14	\$0.00	\$0.00	\$13,100.00
Concealed Weapons	\$48,449.75	\$2,118.85	\$0.00	\$430.00	\$50,138.60
Assessor Valuation	\$279,131.27	\$45,622.60	\$0.00	\$19,447.61	\$305,306.26
Voters Resistration	\$5,072.25	\$7.81	\$0.00	\$0.00	\$5,080.06
State Current	\$0.00	\$0.32	\$3,576.17	\$3,576.49	\$0.00
Criminal Charges	\$0.00	\$2,577.00	\$0.00	\$2,577.00	\$0.00
Court Reporter	\$0.00	\$150.00	\$0.00	\$150.00	\$0.00
Sate Police	\$0.00	\$525.00	\$0.00	\$525.00	\$0.00
Vehicle License - DMV	\$0.00	\$38,752.50	\$0.00	\$38,752.50	\$0.00
State Fines	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Jury Fund	\$0.00	\$7,834.40	\$0.00	\$7,834.40	\$0.00
WV Deputies Fund	\$783.00	\$640.50	\$0.00	\$782.00	\$641.50
General Current Expenses	\$0.00	\$214.37	\$252,353.61	\$252,567.98	\$0.00
Excess Levy	\$0.00	\$165.90	\$147,646.53	\$147,812.43	\$0.00
Weston Current	\$0.00	\$2.60	\$28,676.20	\$28,678.80	\$0.00
Jane Lew Current	\$0.00	\$0.34	\$3,713.97	\$3,714.31	\$0.00
Totals	\$9,819,326.25	\$674,432.14	\$626,019.35	\$1,560,358.34	\$9,559,419.40

Balance in county depositories - End of Month	\$10,191,588.92	Bank Errors	
Less: Orders Outstanding	\$1,099,462.07	Bank Errors	
Add: Deposits in Transit	\$463,792.55		
Cash in Office at End of Month	\$3,500.00		
Misc. Adjustments (+ or-)	\$0.00		
Total in county Depositories and Office	\$9,559,419.40	Bank Errors Total	
		True Balance	\$9,559,419.40

I, Adam M. Gissy, Sheriff of Lewis, West Virginia, do hereby certify that the foregoing is a true and correct statement of the finances of Lewis, West Virginia, for the month ending referenced above. The amount received, the amount distributed and the amount remaining in the Treasury and County Depositories.

Difference \$0.00

Adam M. Gissy

Sheriff & Treasurer, Lewis County

April 4, 2019

Dated and sworn to on this date.

Lewis-Gilmer E-911 Advisory Board

Date: 03-11-2019

The Meeting was called to order by J. Taylor at 14:09 in Lewis County.

Members Present: J. Taylor, J. Spray, L. Gerwig, E. Squires, J. Gum, W. Rowan, L. Woodford

Also attending: S. Money Penny

Motion was made by E. Squires and seconded by L. Gerwig to approve the minutes from the previous meeting. Motion was approved

Committee Reports

Executive Committee:

Building and Operations: Still having some issues with texting. Questions were asked about revisions of SOP on the procedures of Open Line telephone calls. Wrecker policy was discussed. Discussion on the abuse of emergency services and repeated calls. Problems with calls being heard by Gilmer county fire while on a wreck.

Budget and Finance: We have a budget to present to Lewis County Commission Wednesday 3-13

Public Relations: Nothing to Report

Personnel Committee: We have hired 3 the paperwork is in, and they have been sworn in. They will be assigned an individual trainer and they will start next week.

EMD/Training Committee: Roughly 200 calls for both counties, all Gilmer county calls were above the standard, and only 1 below with Lewis.

Old Business: L Woodford said that the Ms. Bennett was happy that her phone bill is now correct.

New Business: We have a meeting with UPSHUR County regarding our status and their status as our backup.

Addressing Report:

Chairman's Time: J. Taylor mentioned attending the Stonewall Jackson Dam Meeting he will be attending.

Director's Report: Nothing to report

Benefit of the Organization: NO LEPC for Lewis-Upshur, Gilmer will be held at 4:30

Next Meeting: April 8th In Lewis County

E. Squires motion to adjourn

Joe Spray II , Secretary

James Taylor, Chairman

*Public Service Commission
Of West Virginia*

201 Brooks Street, P. O. Box 812
Charleston, WV 25323



Phone: (304) 340-0300
FAX: (304) 340-0325

April 8, 2019

Lewis County Commission
110 Center Avenue
Weston, WV 26452

SUBJECT: Disbursement of Wireless E-911 Subscriber Fees

Dear County Commissioner:

A check in the amount of \$126,865.48 representing a disbursement of Wireless E-911 subscriber fees will be mailed directly from the West Virginia State Auditor's Office. This amount is your County's share of the fees remitted to the Public Service Commission for the months of January, February, and March 2019. The next disbursement will be in three months.

I can be reached at our toll-free number, 1-800-344-511, Extension 364, or direct at 304-340-0364, should you have any questions about the disbursement calculation or about the fees in general.

Sincerely,

A handwritten signature in cursive script, appearing to read "Sandra Mitchell".

Sandra Mitchell
Budget & Finance Manager

SM:kp

LEWIS COUNTY ECONOMIC DEVELOPMENT AUTHORITY
SCHEDULE OF FINDINGS AND RESPONSES
For the Fiscal Year Ended June 30, 2017

Segregation of Duties

2017-001

CONDITION:

It was noted that the responsibilities for approving, executing, and recording transactions and custody of the resulting assets arising from the transaction were not assigned to different individuals.

CRITERIA:

Proper internal control procedures require the responsibility for approving, executing and recording transactions should rest with different individuals. Custody of resulting assets should also be assigned to individuals with not responsibilities in the above areas.

CAUSE:

The entity officials have not implemented proper control procedures to sufficiently segregate duties.

EFFECT:

The possibility of errors or irregularities occurring without being detected in a timely fashion, in the normal course of employees performing their assigned functions, is greatly increased.

RECOMMENDATION:

The Authority officials should distribute the duties of approving, executing and recording transactions.

VIEWS OF RESPONSIBLE OFFICIALS AND PLANNED CORRECTIVE ACTIONS:

The Authority will endeavor to segregate duties in future years to the extent that is practicable.

LEWIS COUNTY ECONOMIC DEVELOPMENT AUTHORITY
SCHEDULE OF FINDINGS AND RESPONSES
For the Fiscal Year Ended June 30, 2017

Controls Over Financial Statement Preparation
2017-002

CONDITION:

We noted during our audit of the Lewis County Economic Development Authority that employees or management did not possess the requisite amount of knowledge or experience necessary to prevent, detect and correct a material misstatement in the financial statements prepared in accordance with generally accepted accounting principles.

CRITERIA:

Indicators of material weaknesses in internal control include:

- Identification by the auditor of a material misstatement of the financial statements under audit in circumstances that indicate that the misstatement would not have been detected by the entity's internal control; and
- Ineffective oversight of the entity's financial reporting and internal control by those charged with governance.

CAUSE:

Inadequate policies and procedures related to controls necessary to minimize the risk of a material misstatement of financial statements prepared in accordance with generally accepted accounting principles.

EFFECT:

A significant potential exists for misstatements to occur in the financial statements without being detected by employees or management in a timely manner.

RECOMMENDATION:

The Authority officials should develop policies and procedures to ensure financial statements are prepared in accordance with generally accepted accounting principles. This may be accomplished by employing qualified personnel that are knowledgeable with the complex requirements associated with governmental financial statements prepared in accordance with generally accepted accounting principles. Conversely, the entity may consider contracting with an outside firm knowledgeable in this specialized area to help with this management function.

VIEWS OF RESPONSIBLE OFFICIALS AND PLANNED CORRECTIVE ACTIONS:

The Authority is assessing the situation and will prepare financial statements on the full accrual basis of accounting in the future so that material audit adjustments will not be required.

LEWIS COUNTY ECONOMIC DEVELOPMENT AUTHORITY
SCHEDULE OF FINDINGS AND RESPONSES
For the Fiscal Year Ended June 30, 2017

Basis of Accounting
2017-003

CONDITION:

It was determined during this audit that the Lewis County Economic Development Authority officials failed to maintain the Authority's accounting records in accordance with generally accepted accounting principles. Specifically, the Authority reports all financial activity on the cash basis of accounting.

CRITERIA:

The Chief Inspector and Supervisor of Public Offices has directed that the financial records of all local governments created by a county commission throughout the State be maintained on the proper basis of accounting which, in this case, is full accrual.

West Virginia Code §6-9-2 states in part that:

"The chief inspector shall formulate, prescribe and install a system of accounting and reporting in conformity with the provisions of this article, which shall be uniform for all governmental offices and agencies..."

CAUSE:

The Authority failed to follow applicable accounting guidelines prescribed by the Governmental Accounting Standards Board (GASB). The GASB is recognized as the authoritative source on generally accepted accounting principles for governmental entities.

EFFECT:

The Authority's financial records were not maintained in accordance with generally accepted accounting principles.

RECOMMENDATION:

The Authority officials are directed to maintain the financial records of all Authority funds in accordance with generally accepted accounting principles. The full accrual basis of accounting should be utilized.

VIEWS OF RESPONSIBLE OFFICIALS AND PLANNED CORRECTIVE ACTIONS:

The Authority is assessing the situation and will prepare financial statements on the full accrual basis of accounting in the future.

LEWIS COUNTY ECONOMIC DEVELOPMENT AUTHORITY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Fiscal Year Ended June 30, 2018

Section II - Financial Statement Findings

Segregation of Duties

2018-001

CONDITION:

It was noted that the responsibilities for approving, executing, and recording transactions and custody of the resulting assets arising from the transaction were not assigned to different individuals.

CRITERIA:

Proper internal control procedures require the responsibility for approving, executing and recording transactions should rest with different individuals. Custody of resulting assets should also be assigned to individuals with not responsibilities in the above areas.

CAUSE:

The Authority officials have not implemented proper control procedures to sufficiently segregate duties.

EFFECT:

The possibility of errors or irregularities occurring without being detected in a timely fashion, in the normal course of employees performing their assigned functions, is greatly increased.

REPEAT FINDING:

Prior year finding number:

YES

2017-001

RECOMMENDATION:

The Authority officials should distribute the duties of approving, executing and recording transactions.

VIEWS OF RESPONSIBLE OFFICIALS AND PLANNED CORRECTIVE ACTIONS:

See Corrective Action Plan.

LEWIS COUNTY ECONOMIC DEVELOPMENT AUTHORITY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Fiscal Year Ended June 30, 2018

Controls Over Financial Statement Preparation
2018-002

CONDITION:

We noted during our audit of the Lewis County Economic Development Authority that employees or management did not possess the requisite amount of knowledge or experience necessary to prevent, detect and correct a material misstatement in the financial statements prepared in accordance with generally accepted accounting principles.

CRITERIA:

Indicators of material weaknesses in internal control include:

- Identification by the auditor of a material misstatement of the financial statements under audit in circumstances that indicate that the misstatement would not have been detected by the entity's internal control; and
- Ineffective oversight of the entity's financial reporting and internal control by those charged with governance.

CAUSE:

Inadequate policies and procedures related to controls necessary to minimize the risk of a material misstatement of financial statements prepared in accordance with generally accepted accounting principles.

EFFECT:

A significant potential exists for misstatements to occur in the financial statements without being detected by employees or management in a timely manner.

REPEAT FINDING:

Prior year finding number:

YES

2017-002

RECOMMENDATION:

The Authority officials should develop policies and procedures to ensure financial statements are prepared in accordance with generally accepted accounting principles. This may be accomplished by employing qualified personnel that are knowledgeable with the complex requirements associated with governmental financial statements prepared in accordance with generally accepted accounting principles. Conversely, the Authority may consider contracting with an outside firm knowledgeable in this specialized area to help with this management function.

VIEWS OF RESPONSIBLE OFFICIALS AND PLANNED CORRECTIVE ACTIONS:

See Corrective Action Plan.

LEWIS COUNTY ECONOMIC DEVELOPMENT AUTHORITY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Fiscal Year Ended June 30, 2018

Basis of Accounting

2018-003

CONDITION:

It was determined during this audit that the Lewis County Economic Development Authority failed to maintain the Authority's accounting records in accordance with generally accepted accounting principles. Specifically, the Authority reports all financial activity on the cash basis of accounting.

CRITERIA:

The Chief Inspector and Supervisor of Public Offices has directed that the financial records of all local governments created by a county commission throughout the State be maintained on the proper basis of accounting which, in this case, is full accrual.

West Virginia Code §6-9-2 states in part that:

"The chief inspector shall formulate, prescribe and install a system of accounting and reporting in conformity with the provisions of this article, which shall be uniform for all governmental offices and agencies..."

CAUSE:

The Authority officials failed to follow applicable accounting guidelines prescribed by the Governmental Accounting Standards Board (GASB). The GASB is recognized as the authoritative source on generally accepted accounting principles for governmental entities.

EFFECT:

The Authority's financial records were not maintained in accordance with generally accepted accounting principles.

REPEAT FINDING:

Prior year finding number:

YES

2017-003

RECOMMENDATION:

The Authority officials are directed to maintain the financial records of all Authority funds in accordance with generally accepted accounting principles. The full accrual basis of accounting should be utilized.

VIEWS OF RESPONSIBLE OFFICIALS AND PLANNED CORRECTIVE ACTIONS:

See Corrective Action Plan.

**LEWIS COUNTY, WEST VIRGINIA
SCHEDULE OF FINDINGS AND RESPONSES
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

Segregation of Duties

2017-001

CONDITION:

We noted during our audit that there is an insufficient segregation of duties in the offices of the Lewis County Sheriff, County Clerk, Circuit Clerk, and Prosecuting Attorney. Specifically, we noted that the same employees can many times prepare checks, reconcile bank accounts, prepare and make deposits, collect fees and other revenues and prepare the monthly reports for the respective offices.

CRITERIA:

Proper internal control procedures require that various duties be segregated among different employees, to make the likelihood of an improper use of monies less possible. The duties of collecting, recording, depositing, reconciling and disbursing of monies should be separated.

CAUSE:

The Lewis County Sheriff, County Clerk, Circuit Clerk, and Prosecuting Attorney's offices have not implemented proper control procedures to sufficiently segregate duties.

EFFECT:

The possibility of discrepancies occurring without being detected, or of an improper use of funds, is greatly increased.

RECOMMENDATION:

The duties of writing receipts, preparing and making deposits, issuing checks, reconciling bank accounts, and preparing the monthly statements for the various offices in the Lewis County courthouse should be segregated among different employees.

VIEWS OF RESPONSIBLE OFFICIALS AND PLANNED CORRECTIVE ACTIONS:

The Lewis County Commission has implemented practices to aid in segregation of duties. One person in the office opens mail/communications then the department head approves and codes the transaction to the appropriate account. The County Commission receives for review all expenditures the Thursday prior to their Monday meeting. If acceptable, they are approved for payment at the Monday meeting and checks are written. We will continue to search for procedures to create better segregation of duties with the limited staff in each office. Lewis County will continue to strive to implement procedures to create better segregation of duties.

**LEWIS COUNTY, WEST VIRGINIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

Section II - Financial Statement Findings

**Segregation of Duties
2018-001**

CONDITION:

We noted during our audit that there is an insufficient segregation of duties in the offices of the Lewis County Sheriff, County Clerk, Circuit Clerk, and Prosecuting Attorney. Specifically, we noted that the same employees can many times prepare checks, reconcile bank accounts, prepare and make deposits, collect fees and other revenues and prepare the monthly reports for the respective offices.

CRITERIA:

Proper internal control procedures require that various duties be segregated among different employees, to make the likelihood of an improper use of monies less possible. The duties of collecting, recording, depositing, reconciling and disbursing of monies should be separated.

CAUSE:

The Lewis County Sheriff, County Clerk, Circuit Clerk, and Prosecuting Attorney's offices have not implemented proper control procedures to sufficiently segregate duties.

EFFECT:

The possibility of discrepancies occurring without being detected, or of an improper use of funds, is greatly increased.

REPEAT FINDING?:

Yes Prior Year Finding Number: 2017-001

RECOMMENDATION:

The duties of writing receipts, preparing and making deposits, issuing checks, reconciling bank accounts, and preparing the monthly statements for the various offices in the Lewis County courthouse should be segregated among different employees.

VIEWS OF RESPONSIBLE OFFICIALS AND PLANNED CORRECTIVE ACTIONS:

See Corrective Action Plan.

**LEWIS COUNTY, WEST VIRGINIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

**Failure to Submit Budget Revision to Appropriate the Unexpended Fund Balance -
Coal Severance Tax Fund
2018-002**

CONDITION:

We noted during our audit that the Lewis County Commission failed to submit a budget revision for the Coal Severance Tax Fund to appropriate the actual unexpended fund balance at June 30, 2017 into the subsequent year's budget.

CRITERIA:

West Virginia Code §11-13A-6 (i) states in part that:

"...All unexpended balances remaining in the coal severance tax fund at the close of fiscal year shall be reappropriated to the budget of the County Commission or governing body for the subsequent fiscal year. The reappropriation shall be entered as an amendment to the new budget and submitted to the Tax Commissioner on or before the fifteenth day of July of the current budget year."

CAUSE:

The Lewis County Commission did not have adequate control procedures in place to assure that budget revisions were made to appropriate the unexpected fund balance at June 30, 2017 into the subsequent year's budget.

EFFECT:

The unencumbered beginning fund balance in the levy report for the fiscal year was incorrectly stated.

REPEAT FINDING?:

No

RECOMMENDATION:

The Lewis County Commission officials are directed to implement effective budgetary controls and submit budget revisions when necessary to appropriate the actual unexpended fund balance at year-end into the subsequent year's budget.

VIEWS OF RESPONSIBLE OFFICIALS AND PLANNED CORRECTIVE ACTIONS:

See Corrective Action Plan.