

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

LEWIS COUNTY COMMISSION 110 Center Avenue, 2nd Floor Weston, WV 26452 Meeting Agenda Tuesday, October 20, 2020

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, October 16, 2020
(*action required*)

APPOINTMENTS

3. NONE

CORRESPONDENCE

4. **Sheriff's Monthly Financial Statement:** Sheriff Dayton Whitt submits the September 2020 Amended Sheriff's Monthly Financial Statement (reconciliation) of Lewis County financial accounts.
(*information only*)
5. **Lewis-Gilmer E-911 Advisory Council Meeting Minutes:** Minutes of the September 15, 2020 Lewis-Gilmer E911 Advisory Council are presented for review. (*information only*)
6. **Fiscal Years 2017, 2018 and 2019 Lewis County Fire Board Audits:** The Lewis County Fire Board's Fiscal Years 2017,2018 and 2019 audits have been completed. There were no audit findings in all years. (*information only*)

BUSINESS

7. **Board(s) and Committee(s):** The Lewis County Commission will give reports on any board (s) or committee(s) meeting attended including: City of Weston Water Trail Meeting; Lewis County Fire Board; COVID 19 Conference Calls; County Commissioner's Association of WV Legislative Roundtable Planning; Testing if the Express Vote voting machines; Lewis County Firefighters Association; West Virginia American Water Tabletop Exercise. (*information only*)

8. **Lewis County Commission Fiscal Year 2019 Audit:** The West Virginia State Auditor's Office has completed the Lewis County Commission Fiscal Year 2019 Audit. The auditor has recommended several adjustments to the county financial statement for this fiscal year. These are funds that have been incorrectly classified on the financial statement (there is no change in dollars). Additionally, the following audit findings were noted: 1) Segregation of Duties; 2) Failure to Publish the Annual Financial Statement by October 15; 3) A budget revision was not done for the Coal Severance fund resulting in a variance in funds expended vs. budgeted. The Lewis County Commission will be asked to approved the adjustments to the county financial statement for Fiscal Year 2019 and approve responses to the audit findings. *(action required)*
9. **Retirement Notification of County Clerk's Office Employee:** Stella Poling has tendered her notification of retirement effective November 25, 2020. The Lewis County Commission will consider approving this retirement resignation. *(information only)*
10. **Lewis County Clerk Advice and Consent to Hire for a Vacant Position:** Lewis County Clerk Cynthia S. Rowan requests advice and consent per West Virginia Code §7-7-7 to hire an employee to fill the vacancy created by the retirement of an employee. If approved the employee's first day of employment will be November 1, 2020. *(action required)*

ACTIONS, ESTATE SETTLEMENTS, ORDERS AND PAYMENT OF EXPENDITURES:

11. **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, October 16, 2020 *(action required)*
12. **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, October 16, 2020. *(action required)*
13. **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, October 16, 2020*(action required)*
14. **Expenses for the Current Period Presented for Consideration of Payment:** Draft copies will be available for review upon request Friday, October 16, 2020 *(action required)*

ADJOURNMENT:

15. **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.
- Agenda Items may require an executive session.
- 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.
- Commissioners may participate and vote via conference call if two(2) commissioners are in attendance.

Lewis County Financial Statement
Month Ending- September 2020

Amended

	Beginning Balance	All Other Revenues	All Taxes Collected	Less: Orders Issued	Ending Balance
General County	4,560,031.20	\$773,929.83	\$745,453.43	\$712,199.84	5,367,214.62
Coal Severence	5,176.73	\$1.28	\$0.00	\$0.00	5,178.01
General School	25,899.22	\$9,278.24	\$0.00	\$0.00	35,177.46
Magistrate Court	1,634.04	\$1,041.37	\$0.00	\$461.57	2,213.84
Worthless Check	28,728.91	\$57.09	\$0.00	\$0.00	28,786.00
Dog and Kennel	17,093.25	\$2,845.48	\$0.00	\$507.05	19,431.68
Home Detention	5,962.50	\$1,984.12	\$0.00	\$3,922.67	4,023.95
Emergency 911 Fund	4,014,216.15	\$20,831.58	\$0.00	\$61,987.41	3,973,060.32
Lewis County Aquatic Fund	727,657.86	\$179.42	\$6.61	\$0.00	727,843.89
Citizens Education	23,389.91	\$5.80	\$0.00	\$148.95	23,246.76
Federal Equitable	0.71	\$0.00	\$0.00	\$0.00	0.71
Fire Fees	0.00	\$5,490.96	\$0.00	\$5,490.96	0.00
Sheriff Special Account-State	8,300.12	\$2.05	\$0.00	\$0.00	8,302.17
County Building	578,470.85	\$88.76	\$0.00	\$0.00	578,559.61
Board of Health	569,418.58	\$6,767.76	\$0.00	\$28,173.34	548,013.00
Tax Lien	166,857.35	\$2,376.14	\$0.00	\$3,618.98	165,614.51
Delinquent Nonentered	20,668.98	\$0.00	\$0.00	\$0.00	20,668.98
Concealed Weapons	54,385.41	\$222.85	\$0.00	\$289.06	54,319.20
Assessor Valuation	322,233.33	\$46,831.44	\$0.00	\$16,886.73	352,178.04
Voters Resistration	5,084.93	\$13.49	\$0.00	\$508.25	4,590.17
State Current	0.00	\$3.25	\$13,246.02	\$13,249.27	0.00
Criminal Charges	0.00	\$594.25	\$0.00	\$594.25	0.00
Court Reporter	0.00	\$25.00	\$0.00	\$25.00	0.00
State Police	0.00	\$730.00	\$0.00	\$730.00	0.00
Vehicle License - DMV	0.00	\$27,123.50	\$0.00	\$27,123.50	0.00
State Fines	0.00	\$0.00	\$0.00	\$0.00	0.00
Jury Fund	0.00	\$0.00	\$0.00	\$0.00	0.00
WV Deputies Fund	626.50	\$564.50	\$0.00	\$621.50	569.50
General Current Expenses	0.00	\$395.92	\$1,002,381.15	\$1,002,777.07	0.00
Excess Levy	0.00	\$134.15	\$546,815.21	\$546,949.36	0.00
Weston Current	0.00	\$15.93	\$64,934.05	\$64,949.98	0.00
Jane Lew Current	0.00	\$1.57	\$6,393.56	\$6,395.13	0.00
COVID-19 PANDEMIC	80,448.11	\$0.00	\$0.00	\$1,605.66	78,842.45
LC Blueprint Community	6,626.25	\$0.00	\$0.00	\$0.00	6,626.25
Small Cities Blk Grant-Broadband	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Totals	\$11,222,910.89	\$901,535.73	\$2,379,230.03	\$2,499,215.53	\$12,004,461.12

Balance in county depositories - End of Month	\$13,228,297.44	Bank Errors	
Less: Orders Outstanding	\$2,663,837.84	Bank Errors	
Add: Deposits in Transit	\$1,436,501.52		
Cash in Office at End of Month	\$3,500.00		
Misc. Adjustments (+ or-)			
Total in county Depositories and Office	\$12,004,461.12	Bank Errors	
		Total	
		True Balance	\$12,004,461.12

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

D. Whitt HBS Lewis
 , Sheriff & Treasurer, County

Dated and sworn to on this date.

Difference

Lewis County
 10/08/2020 @ 02:56:50 PM

Lewis-Gilmer E-911 Advisory Board
Date:09-15-2020

The Meeting was called to order by at 14:03 in Lewis County.

Members Present: J. Gum, W. Rowan, J. Taylor, J Spray, M. Cayton, R. Wyman, D. Whitt

Members Not Present: R. Stout, RP. Smith, E. Squires, K. Wiant, L. Gerwig L. Woodford, T. Sirbaugh

Also attending: S. Money penny

Committee Reports

Motion to accept minutes made by R. Wyman 2nd j. gum. Passed unanimously

Building and Operations: The alarm control panel has been replaced and installed by is operational. The SIRN radio has been repaired and back in service. Our vendors from the Phone Company and radio have fixed our instant recall. Since we have been struck by lightning again and destroyed a camera and 4 channels in the camera recorder, both have been replaced. J. Gum has been working with the cad vendor to do some updates, we have had to have 2 computers rebuilt and sent back this took almost a month. Today was scheduled to update the server, this was too slow. We are one of the only 4 original emergetech systems. Mr. Gum feels it is time to start shopping for a new CAD vendor. Through various buyouts all notes and information about our system has been lost.

Personnel Committee: We will be accepting applications until Friday the 18th. We have gotten 3 back . The same week as Harrison county with a higher starting salary . We have responded back to all facebook applications. We have 2 positions open and 2 possibly going to be open.

EMD/Training Committee: The EMD through July is caught up June was the only month this year that we had 2 QA that were not complete. We have had a number of changes made to covid as well.

Old Business: EFP and ELD cards have not gotten any progress.

Addressing Report: Gary Coberly Returned his road naming package after a year, which is expired.

Chairman's Time: Thanks to the 911 center and dispatchers for what they have done.

Director's Report: according to bylaws we are required to meet on the second Monday of the month, Mr. Rowan will be unavailable on Mondays. 2 Tuesdays. R. wyman makes a motion amend the bylaws to move to second Tuesday J. Spray Seconded. Passed Unanimously.

Executive Committee: Nothing to Report

Budget and Finance: We are in good shape and had carry over from last year.

Public Relations: We will not be participating in fire awareness programming this week, WV Sherriff Department is going to participate in drug take back.

Benefit of the Organization & Future Business : Director Rowan, wanted to thank everyone for their attendance and for the use of the squad room.

Election of Officers. R. Wyman makes a motion to continue the same slate of officers 2nd by J. Gum approved unanimously.

Next Meeting: October the 13th. At Lewis County EMS
Motion to adjourn J. Spray 2nd M. Cayton adjourned 2:43 PM

Joe Spray II , Secretary

James Taylor, Chairman

James Taylor	Lewis County EMS
Thomas Sirbaugh	Gilmer County EMS
Joseph Spray II	Lewis County fire
Kevin Wiant	Gilmer County Fire
Larry Gerwig	Gilmer County Sheriff's Department
Mike Cayton	Lewis County Sherriff's Department
Eric Squires	Gilmer County OEM

Rick Stout
RP Smith
Lonnie Carpenter
Rod Wyman
Lance Woodford
James Gum
William F. Rowan

Lewis County OEM
Gilmer County State Police
Lewis County State Police
Lewis County Commission
Gilmer County Commission
Lewis-Gilmer E-911 Operations
Lewis-Gilmer E-911 Representative
City Of Weston
Town of Jane Lew

Harold Fortner, CPA

304-612-3885

11 Casseday Ct
White Hall WV,

harold.fortner.cpa@g



10/13/2020

Lewis County Fire Service Board
Weston WV 26452

We have audited the financial statements of the Lewis County Fire Service Board for the fiscal years ended June 30, 2017, June 30, 2018 and June 30, 2019. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and *Government Auditing Standards*, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated October 8, 2020. Professional standards also require that we communicate to you the following information related to our audit and reviews.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Lewis County Fire Service Board are described in Note I to the financial statements. No new accounting policies were adopted as of June 30, 2017, June 30, 2018 and June 30, 2019 and the application of existing policies was not changed during the fiscal years ended June 30, 2017, June 30, 2018 and June 30, 2019. We noted no transactions entered into by the governmental unit during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The following describes the most sensitive accounting estimates reflected in the entity's financial statements:

Management utilizes the straight-line depreciation method for capital assets. We evaluated the key factors and assumptions used to develop the estimates in determining that they are reasonable in relation to the financial statements taken as a whole.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

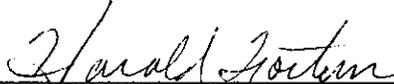
We have requested certain representations from management that are included in the management representation letter dated October 13, 2020.

Other Audit Findings or Issues

Any internal control related matters, matters involving noncompliance with laws and regulations (other than those that are clearly inconsequential), and any fraud or violations of laws and regulations are included in the auditor's report that is provided to those charged with governance. This report is also available at www.wvsao.gov. There were no audit findings.

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the governmental unit's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

This information is intended solely for the use of the Lewis County Fire Service Board and management of the Lewis County Fire Service Board and is not intended to be, and should not be, used by anyone other than these specified parties.



Harold Fortner, CPA



Lewis County Commission
Adjusting Entries
For The Fiscal Year Ended June 30, 2019

Discussion of adjusting entries:

Name:	Position:	Date:

Comments:

Approval of Adjusting Entries:

Name:	Title:

Before signing this document, verify that the content you are signing is correct.

X

Signature

Date

X

Signature

Date

Draft

Account	Description	Debit	Credit
Fund: 000 GOVT-WIDE			
GASB 34 Adjusting Entries JE # 25			
Beginning net position - net opeb, net pension and related deferred inflows and outflows.			
000-0340	Net OPEB Liability	391,636.00	
000-0430	Deferred Inflow-Net difference between projected and actual investment earnings on pension plan investments	6,252.00	
000-0440	Deferred Inflow-Changes in proportion and differences between employer contributions and proportionate share of contributions	59,955.00	
000-0460	Deferred Inflow-Difference between expected and actual experience	1,312.00	
000-0240	Deferred Outflow-Employer contributions subsequent to the measurement period		30,450.00
000-0390	Net Pension Liability		4,152.00
000-0500	Net Position		424,553.00
Total		459,155.00	459,155.00
GASB 34 Adjusting Entries JE # 32			
Compensated Absences - to include current year information, not recorded by client.			
000-0350	Compensated Absences Payable	13,515.00	
000-0700	General Government		1,537.00
000-0705	Public Safety		9,270.00
000-0725	Culture and Recreation		2,708.00
Total		13,515.00	13,515.00
GASB 34 Adjusting Entries JE # 34			
Bonds - to adjust bonds payable to actual per audit.			
000-0756	Debt Service Principal	744.00	
000-0301	Bonds Payable - Due in More than One Year		744.00
Total		744.00	744.00
GASB 34 Adjusting Entries JE # 45			
Capital assets - to adjust for the purchase of 2 2019 Ford Interceptors not recorded by client.			
000-0170	Machinery and Equipment	49,524.00	
000-0171	Accumulated Depreciation - Machinery and Equipment		4,952.00
000-0705	Public Safety		44,572.00
Total		49,524.00	49,524.00
GASB 34 Adjusting Entries JE # 46			
Capital assets - to remove 2 vehicles sold at the Sheriff's Surplus sale.			
000-0171	Accumulated Depreciation - Machinery and Equipment	36,312.00	
000-0621	Proceeds from Sale Capital Assets	5,900.00	
000-0170	Machinery and Equipment		36,312.00
000-0620	Gain on Sale of Capital Assets		5,900.00
Total		42,212.00	42,212.00
GASB 34 Adjusting Entries JE # 51			
Unavailable Revenue - Taxes - to remove from GW statements.			
000-0600	Ad Valorem Property Taxes	540.00	
000-0400	Unavailable Revenue - Taxes		540.00
Total		540.00	540.00
GASB 34 Adjusting Entries JE # 52			
Net Pension Liability - to adjust net pension asset and net pension liability to actual per audit.			
000-0196	Net Pension Asset	60,393.00	
000-0700	General Government	124.00	
000-0240	Deferred Outflow-Employer contributions subsequent to the measurement period		124.00
000-0390	Net Pension Liability		60,393.00
Total		60,517.00	60,517.00
GASB 34 Adjusting Entries JE # 53			
GASB 75 - RHBT - to adjust the client prepared financial statements to remove the portion attributable to the Emergency Ambulance Service Authority.			
000-0240	Deferred Outflow-Employer contributions subsequent to the measurement period	30,574.00	
000-0340	Net OPEB Liability	36,945.00	
000-0430	Deferred Inflow-Net difference between projected and actual investment earnings on pension plan investments		6,252.00
000-0440	Deferred Inflow-Changes in proportion and differences between employer contributions and proportionate share of contributions		59,955.00
000-0460	Deferred Inflow-Difference between expected and actual experience		1,312.00
Total		67,519.00	67,519.00

Draft

GASB 34 Adjusting Entries JE # 54

GASB 75 - RHBT - to adjust the client prepared financial statements to remove the portion attributable to the Emergency Ambulance Service Authority

000-0430	Deferred Inflow-Net difference between projected and actual investment earnings on pension plan investments	5,942.00	
000-0440	Deferred Inflow-Changes in proportion and differences between employer contributions and proportionate share of contributions	38,261.00	
000-0450	Deferred Inflow-Deferred difference in assumptions	32,051.00	
000-0460	Deferred Inflow-Difference between expected and actual experience	4,748.00	
000-0705	Public Safety	2,488.00	
000-0230	Deferred Outflow-Changes in proportion and differences between employer contributions and proportionate share of contributions		20,252.00
000-0340	Net OPEB Liability		49,983.00
000-0700	General Government		12,524.00
000-0725	Culture and Recreation		731.00
Total		<u><u>83,490.00</u></u>	<u><u>83,490.00</u></u>

GASB 34 Adjusting Entries JE # 55

GASB 75 - RHBT - to adjust the client prepared financial statements to remove the portion attributable to the Emergency Ambulance Service Authority.

000-0700	General Government	13,232.00	
000-0705	Public Safety	16,285.00	
000-0725	Culture and Recreation	678.00	
000-0240	Deferred Outflow-Employer contributions subsequent to the measurement period		30,195.00
Total		<u><u>30,195.00</u></u>	<u><u>30,195.00</u></u>

GASB 34 Adjusting Entries JE # 56

GASB 75 - RHBT - to adjust the client prepared financial statements to remove the portion attributable to the Emergency Ambulance Service Authority.

000-0700	General Government	37,155.00	
000-0705	Public Safety	45,729.00	
000-0725	Culture and Recreation	1,906.00	
000-0610	Contributions from Other Entities		84,790.00
Total		<u><u>84,790.00</u></u>	<u><u>84,790.00</u></u>
Fund: 000	GASB 34 Adjusting Entries	<u><u>892,201.00</u></u>	<u><u>892,201.00</u></u>
Fund: 000	Total All Journal Entries	<u><u>892,201.00</u></u>	<u><u>892,201.00</u></u>

Fund: 001 General Fund

Adjusting Journal Entries JE # 41

General County - to adjust transfers to actual per audit.

001-6340	Rents & Concessions	9,219.00	
001-7698	Transfers/Reimbursements. Audit Findings	1,200.00	
001-6388	Transfers From Other Funds		9,219.00
001-7424	Courthouse		1,200.00
Total		<u><u>10,419.00</u></u>	<u><u>10,419.00</u></u>

Adjusting Journal Entries JE # 44

General County - to adjust for the proceeds from sale of assets not recorded by client.

001-6382	Refunds/Reims External Sources	5,900.00	
001-6384	Sale of Fixed Assets		5,900.00
Total		<u><u>5,900.00</u></u>	<u><u>5,900.00</u></u>
Fund: 001	Adjusting Journal Entries	<u><u>16,319.00</u></u>	<u><u>16,319.00</u></u>
Fund: 001	Total All Journal Entries	<u><u>16,319.00</u></u>	<u><u>16,319.00</u></u>

Fund: 002 Coal Severance Fund

Adjusting Journal Entries JE # 43

Coal Severance - to adjust for coal severance tax receivable not recorded by client.

002-1109	Taxes Receivable	12,015.00	
002-6305	Coal Severance Tax		12,015.00
Total		<u><u>12,015.00</u></u>	<u><u>12,015.00</u></u>
Fund: 002	Adjusting Journal Entries	<u><u>12,015.00</u></u>	<u><u>12,015.00</u></u>
Fund: 002	Total All Journal Entries	<u><u>12,015.00</u></u>	<u><u>12,015.00</u></u>

Draft

Fund: 003 Dog and Kennel			
Adjusting Journal Entries JE # 39			
Dog and Kennel - to adjust transfers to actual per audit.			
003-6366	Miscellaneous	1,200.00	
003-6388	Transfers in		1,200.00
Total		1,200.00	1,200.00
Fund: 003	Adjusting Journal Entries	1,200.00	1,200.00
Fund: 003	Total All Journal Entries	1,200.00	1,200.00
Fund: 005 Magistrate Court			
Adjusting Journal Entries JE # 38			
Magistrate Court - to adjust transfers to actual per audit.			
005-7698	Transfers Out	18,579.00	
005-7400	General Government		18,579.00
Total		18,579.00	18,579.00
Fund: 005	Adjusting Journal Entries	18,579.00	18,579.00
Fund: 005	Total All Journal Entries	18,579.00	18,579.00
Fund: 006 Worthless Check			
Adjusting Journal Entries JE # 42			
Worthless Check - to adjust transfers to actual per audit.			
006-7400	General Government	3.00	
006-7698	Transfers Out		3.00
Total		3.00	3.00
Fund: 006	Adjusting Journal Entries	3.00	3.00
Fund: 006	Total All Journal Entries	3.00	3.00
Fund: 007 Emergency Communication 911			
Adjusting Journal Entries JE # 40			
E-911 - to adjust transfers to actual per audit.			
007-7700	Public Safety	7,238.00	
007-7698	Transfers Out		7,238.00
Total		7,238.00	7,238.00
Fund: 007	Adjusting Journal Entries	7,238.00	7,238.00
Fund: 007	Total All Journal Entries	7,238.00	7,238.00
Fund: 008 Home Confinement			
Adjusting Journal Entries JE # 37			
Home Confinement - to adjust transfers to actual per audit.			
008-7700	Public Safety	1,864.00	
008-7698	Transfers Out		1,864.00
Total		1,864.00	1,864.00
Fund: 008	Adjusting Journal Entries	1,864.00	1,864.00
Fund: 008	Total All Journal Entries	1,864.00	1,864.00
Fund: 027 Aquatic Excess Levy			
Adjusting Journal Entries JE # 30			
Aquatic Excess Levy - to adjust taxes receivable to actual per audit.			
027-4000	Deferred Inflows - Taxes	540.00	
027-1109	Taxes Receivable		540.00
Total		540.00	540.00
Fund: 027	Adjusting Journal Entries	540.00	540.00
Fund: 027	Total All Journal Entries	540.00	540.00
Fund: 056 Assessors Valuation Fund			
Adjusting Journal Entries JE # 36			
Assessor Valuation - to adjust transfers to actual per audit.			
056-7400	General Government	255.00	
056-7698	Transfers Out		255.00
Total		255.00	255.00
Fund: 056	Adjusting Journal Entries	255.00	255.00
Fund: 056	Total All Journal Entries	255.00	255.00

Draft

Fund: 234 Building Commission Debt Service			
Adjusting Journal Entries JE # 33			
Building Commission DS - to adjust accrued interest payable and principal and interest paid to actual per audit.			
234-3208	Other Accrued Expenses	30.00	
234-7620	Debt Service-Interest	744.00	
234-7610	Debt Service-Principal		744.00
234-7620	Debt Service-Interest		30.00
Total		<u>774.00</u>	<u>774.00</u>
Fund: 234	Adjusting Journal Entries	<u>774.00</u>	<u>774.00</u>
Fund: 234	Total All Journal Entries	<u>774.00</u>	<u>774.00</u>
Fund: 316 State Current			
Adjusting Journal Entries JE # 29			
State Current - to adjust taxes receivable to actual per audit.			
316-3210	Due to Other Governmental Units	2.00	
316-1116	Other Receivables		2.00
Total		<u>2.00</u>	<u>2.00</u>
Fund: 316	Adjusting Journal Entries	<u>2.00</u>	<u>2.00</u>
Fund: 316	Total All Journal Entries	<u>2.00</u>	<u>2.00</u>
Fund: 378 Weston			
Adjusting Journal Entries JE # 31			
Weston - to adjust taxes receivable to actual per audit.			
378-1116	Other Receivables	16,231.00	
378-3210	Due to Other Governmental Units		16,231.00
Total		<u>16,231.00</u>	<u>16,231.00</u>
Fund: 378	Adjusting Journal Entries	<u>16,231.00</u>	<u>16,231.00</u>
Fund: 378	Total All Journal Entries	<u>16,231.00</u>	<u>16,231.00</u>
Fund: 405 County Clerk			
Adjusting Journal Entries JE # 26			
County Clerk - to adjust cash balance to actual per audit.			
405-1101	Cash and cash equivalents	33,953.00	
405-3210	Due to Other Governmental Units		33,953.00
Total		<u>33,953.00</u>	<u>33,953.00</u>
Fund: 405	Adjusting Journal Entries	<u>33,953.00</u>	<u>33,953.00</u>
Fund: 405	Total All Journal Entries	<u>33,953.00</u>	<u>33,953.00</u>
Fund: 406 Circuit Clerk			
Adjusting Journal Entries JE # 50			
Circuit Clerk - to adjust cash balance to actual per audit.			
406-1101	Cash and cash equivalents	9.00	
406-3210	Due to Other Governmental Units		9.00
Total		<u>9.00</u>	<u>9.00</u>
Fund: 406	Adjusting Journal Entries	<u>9.00</u>	<u>9.00</u>
Fund: 406	Total All Journal Entries	<u>9.00</u>	<u>9.00</u>
Fund: 408 Sheriff			
Adjusting Journal Entries JE # 27			
Sheriff - to adjust cash balance to actual per audit.			
408-1101	Cash and cash equivalents	19,942.00	
408-3210	Due to Other Governmental Units		19,942.00
Total		<u>19,942.00</u>	<u>19,942.00</u>
Fund: 408	Adjusting Journal Entries	<u>19,942.00</u>	<u>19,942.00</u>
Fund: 408	Total All Journal Entries	<u>19,942.00</u>	<u>19,942.00</u>

Draft

Fund: 409 Prosecuting Attorney			
Adjusting Journal Entries JE # 28			
Prosecuting Attorney - to adjust cash balance to actual per audit.			
409-1101	Cash and cash equivalents	11,049.00	
409-3210	Due to Other Governmental Units		11,049.00
Total		<u>11,049.00</u>	<u>11,049.00</u>
Fund: 409	Adjusting Journal Entries	<u>11,049.00</u>	<u>11,049.00</u>
Fund: 409	Total All Journal Entries	<u>11,049.00</u>	<u>11,049.00</u>
All Funds	All Journal Entries	<u>1,032,174.00</u>	<u>1,032,174.00</u>

**LEWIS COUNTY, WEST VIRGINIA
SCHEDULE OF FINDINGS AND RESPONSES
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

**Segregation of Duties
2019-001**

CONDITION:

We noted during our audit that there is an insufficient segregation of duties in the offices of the Lewis County Sheriff, County Clerk, and Circuit Clerk. 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, and Circuit Clerk'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 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:

**LEWIS COUNTY, WEST VIRGINIA
SCHEDULE OF FINDINGS AND RESPONSES
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

**Preparation and Publication of Financial Statement
2019-002**

CONDITION:

We noted during our audit that the Lewis County Commission failed to cause to be published the annual financial statement for the fiscal year ended June 30, 2019.

CRITERIA:

West Virginia Code §7-5-16 states, in part, that:

"The county commission of every county, by October 15 of each fiscal year, shall prepare on a form to be prescribed by the State Tax Commissioner, and cause to be published a statement revealing: (1) The receipts and expenditures of the county during the previous fiscal year arranged under descriptive headings; (2) the name of each firm, corporation, and person who received more than \$50 from any fund during the previous fiscal year, together with the amount received and the purpose for which paid; and (3) all debts of the county, the purpose for which each debt was contracted, its due date, and to what date the interest thereon has been paid: Provided, That all salaries, receipts and expenditures to all county employees by office or department may be published in the aggregate..."

CAUSE:

There is no policy in place to monitor compliance with this statute.

EFFECT:

Lewis County's annual financial statement was not prepared and published in a timely manner as prescribed by West Virginia Code.

RECOMMENDATION:

The Lewis County Commission is directed to review this statute and comply with the provisions set forth therein.

VIEWS OF RESPONSIBLE OFFICIALS AND PLANNED CORRECTIVE ACTIONS:

**LEWIS COUNTY, WEST VIRGINIA
SCHEDULE OF FINDINGS AND RESPONSES
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

**Expenditures in Excess of Amounts Allocated in the Levy Estimate - Coal Severance Tax Fund
2019-003**

CONDITION:

We noted during our audit that the Lewis County Commission incurred expenditures for certain items in the Coal Severance Tax Fund in excess of the amounts allocated for that item in the official estimate (budget) as last revised. Specifically, expenditures in the following category exceeded the approved amount:

<u>Account Number</u>	<u>Line Item</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
712	Communication Center	\$ 31,081	\$ 45,563	(14,482)

CRITERIA:

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

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

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

CAUSE:

The Lewis County Commission, Lewis County elected officials and/or department heads did not have a policy to monitor compliance with this statute.

EFFECT:

The Lewis County Commission, Lewis County elected officials and/or department heads incurred expenditures and/or encumbrances that were in excess of the amount allocated in their various budget line items.

RECOMMENDATION:

The Lewis County Commission, Lewis County elected officials and/or department heads are directed to implement effective budgetary controls to insure that actual expenditures and/or encumbrances do not exceed the amounts allocated for those expenditures in the official levy estimate (budget) as approved by the State Auditor. Revisions are authorized with prior written approval if submitted prior to the end of the fiscal year.

VIEWS OF RESPONSIBLE OFFICIALS AND PLANNED CORRECTIVE ACTIONS: