

STATE OF WEST VIRGINIA
REPORT
OF

UNAUDITED
WEST VIRGINIA SUPREME COURT OF APPEALS
FOR THE PERIOD
JULY 1, 1988 - JUNE 30, 1991



OFFICE OF LEGISLATIVE AUDITOR

CAPITOL BUILDING

CHARLESTON WEST VIRGINIA

UNAUDITED
WEST VIRGINIA SUPREME COURT OF APPEALS
FOR THE PERIOD
JULY 1, 1988 - JUNE 30, 1991



LEGISLATIVE AUDITOR

CHARLESTON

The Joint Committee on Government and Finance:

In compliance with the provisions of the West Virginia Code, Chapter 4, Article 2, as amended, we have examined the accounts of the West Virginia Supreme Court of Appeals.

Our examination covers the period July 1, 1988 through June 30, 1991. The results of this examination are set forth on the following pages of this report. However, only the financial statements for the years ended June 30, 1991 and June 30, 1990 are included in this report. The financial statements covering the period July 1, 1988 to June 30, 1989 are included in our audit workpapers.

Respectfully submitted,

Thedford L. Shanklin, CPA, Director
Legislative Postaudit Division

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WEST VIRGINIA SUPREME COURT OF APPEALS

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WEST VIRGINIA SUPREME COURT OF APPEALS
EXIT CONFERENCE

We held an exit conference on July 30, 1992, with the Administrative Director of the West Virginia Supreme Court of Appeals and all findings and recommendations were reviewed and discussed. The above named official's responses are included in italics in the Summary of Findings, Recommendations and Responses and after our recommendations in the General Remarks sections of this report.

WEST VIRGINIA SUPREME COURT OF APPEALS
HISTORY OF WEST VIRGINIA SUPREME COURT OF APPEALS
INTRODUCTION

The Judiciary is one of three coequal branches of the West Virginia State Government, the other two being the Executive and Legislative branches. The role of the judicial branch is that of interpreting the laws and assisting citizens in resolving disputes among themselves or with the State in an orderly fashion. In simplest terms it can be said that the Legislature makes the law, the Executive enforces the law, and the Judiciary interprets the law.

A constitutional amendment was ratified by the 1974 general election which abolished all statutory courts of record of limited jurisdiction and vested the judicial power of the State solely in the State Supreme Court of Appeals and in the circuit courts. In effect it made the West Virginia court system a "unified court system," which means that all State courts are part of single system managed by the Supreme Court of Appeals. The State has three levels of courts - Magistrate and Circuit Courts and the Supreme Court of Appeals.

The highest judicial body in this system is the Supreme Court of Appeals. The Supreme Court has ultimate administrative responsibility and rule-making power over all other courts in the system. The Supreme Court has a membership of five; four Associate Justices and a Chief Justice. A justice of the Supreme Court is elected to a twelve year term of office.

If for any cause a vacancy shall occur in the Office of a justice of the Supreme Court of Appeals or a judge of a Circuit Court, the governor shall issue a directive of election to fill such vacancy in the manner prescribed by law for electing a justice or judge of the court in which the vacancy exists, and the justice or judge shall be elected for the unexpired term; and in the meantime, the governor shall fill such a vacancy by appointment until a justice or judge shall be elected and qualified. If the unexpired term be less than two years, or such

additional period, not exceeding a total of three years, as may be prescribed by law, the governor shall fill such vacancy by appointed for the unexpired term.

The Constitution of West Virginia requires all justices, circuit judges, and magistrates to be residents of the State. Justices of the Supreme Court of Appeals must have been admitted to practice law for at least ten years prior to their election. Circuit judges must have been admitted to practice law for at least five years prior to their election. Magistrates are not required to be attorneys.

WEST VIRGINIA SUPREME COURT OF APPEALS

ADMINISTRATIVE OFFICERS AND STAFF

JUNE 30, 1991

<u>Justices</u>	<u>Term Expires</u>
Thomas B. Miller, Chief Justice	December 31, 2000
Richard Neely	December 31, 1996
Thomas E. McHugh	December 31, 1992
W.T. Brotherton, Jr.	December 31, 1996
Margaret L. Workman	December 31, 2000

Administrative Director and Assistants

Ted Philyaw	Administrative Director of the Courts
Richard Rosswurm	Deputy Director
Mary Durkin	Assistant Director
Penny Crandall	Assistant Director - Family Law Master
Dreamma Guinn	Assistant Director, Financial Management
Joan Parker	Assistant Administrative Counsel
P. Fletcher Adkins	Assistant to Administrative Director
Brenda Canterbury	Assistant to Administrative Director
Denise Tucker	Financial Assistant
Christine Workman	Personnel and Payroll
Thomas J. McQuain	Senior Staff Counsel

Clerk and Assistants

Ancil G. Ramey	Clerk
Patricia Wendell	Administrative Assistant

WEST VIRGINIA SUPREME COURT OF APPEALS
SUMMARY OF FINDINGS, RECOMMENDATIONS AND RESPONSES

Leave Records and Personal Services Payments

1. An employee of the Court resigned her position effective August 30, 1989. The employee had received her full salary during seven previous months while having a negative total leave balance. Another employee went on extended sick leave on October 2, 1989, while having a negative sick leave balance of 2.75 days. Later, the employee returned to work on January 2, 1990, but the negative sick leave balance of 2.75 days was removed from the employee's leave record. This employee is still employed by the Court and it appears her sick leave balance should be reduced by 2.75 days. We believe both employees were paid salaries before their services were rendered.

We recommend the Court comply with Chapter 12, Article 3, Section 13 of the West Virginia Code, as amended. Also, we recommend the Court review the leave records of the remaining employee and make the needed adjustment to the employee's accrued sick leave balance.

We will comply with this audit recommendation. (See pages 10-12.)

Retention of Records

2. The records which documented FAX charges by the Supreme Court Clerk during the period July 1, 1988 through June 30, 1991, were not available for audit. In addition, cash receipts books documenting collections by the Board of Law Examiners were unavailable for the period July 1, 1988 through December 18, 1988. Accordingly, we could not determine whether all moneys collected were deposited into the state treasury.

We recommend the Clerk of the Supreme Court of Appeals and the Board of Law Examiners comply with Chapter 5A, Article 8, Section 17 of the West Virginia Code.

We are now in compliance with this audit recommendation. (See pages 13-14.)

Equipment Inventory

3. Our examination of equipment revealed 16 items of equipment with a purchase price of \$3,493.60 which could not be located. Also, 11 items of equipment, among them a Victor computer had not been recorded in the Court's inventory report.

We recommend the Court review the procedures regarding recording of inventory and equipment transfers. Also, we recommend the Court make any necessary adjustments to the Inventory Report after the completion of an inventory.

We will comply with this audit recommendation. (See pages 16-18.)

Employee Leave Balances

4. We examined the sick and annual leave balances of ten Court employees and found that adjustments appeared necessary to correct the leave balances of seven of these employees. It appears the adjustments were needed due to miscalculations of leave balances and posting errors. We believe the Court should consider reviewing leave records for all Court employees headquartered at the State Capitol to determine the accuracy of the recorded leave balances.

We recommend the Court review employee leave records and make any required adjustments. Also, we recommend the Court strengthen internal controls in the area of the recording of employee leave.

We will comply with this audit recommendation. (See pages 15-16.)

Purchase Order Request Forms

5. We noted 35 pieces of equipment with a purchase price of 20,895.44 could not be traced to a completed purchase order request form. We believe the Administrative Office is unable to completely control the Court's appropriation of General Revenue funds if these forms are not completed because the outstanding obligations for equipment are not known.

We recommend the Court comply with Section 2.2 of the West Virginia Supreme Court of Appeals Administrative Office Fiscal Manual.

We will comply with this audit recommendation. (See pages 12-13.)

Cancellation of Supporting Documentation

6. We learned the Court does not cancel supporting documentation after payment has been made for goods and services. While realizing that cancellation of Supporting documents is an important step in preventing duplicate payments, Court personnel told us the additional manpower might be needed to institute such control procedures. Although, we did not discover any duplicate payments during our fieldwork, the possibility for duplicate payments to occur continues to exist.

We recommend the Court strengthen internal controls in the area of vendor payments.

The computer system used by the Administrative office for paying bills and accounting has a feature to assist in the cancellation of supporting documents and to assure that duplicate payments are not made. Once a payment document is entered into the system and the data is posted, we can

check to see if payment has been made. I should point out that with our limited personnel, we do not always check every invoice, and of the thousands of payments made, very few duplications occur. (See pages 18-19.)

WEST VIRGINIA SUPREME COURT OF APPEALS

GENERAL REMARKS

INTRODUCTION

We have completed a post audit of the West Virginia Supreme Court of Appeals.

SCOPE OF AUDIT

The scope of this examination is limited because of the West Virginia Code, Chapter 6, Article 9, Section 7 and Chapter 50, Article 3, Section 8 requires the Chief Inspector (Tax Commissioner) to examine the accounts of the circuits and magistrate courts, respectively. Since a significant portion of the appropriated funds are disbursed in the circuit and magistrate court systems, no adequate audit procedures can be initiated to test the appropriated funds disbursements as a whole.

Financial records of appropriations and expenditures, excluding those for account 1110-06 Judges' Retirement System were examined for the period July 1, 1988 through June 30, 1991.

GENERAL REVENUE ACCOUNTS

Expenditures required for the general operation of the West Virginia Supreme Court of Appeals are made from the following accounts:

<u>Account Number</u>	<u>Description</u>
1110-00	Personal Services
1110-05	Other Expenses
1110-06	Judges' Retirement System
1110-07	Judicial Training Program
1110-09	Other Court Costs
1110-11	Mental Hygiene Fund
1110-13	Social Security Matching
1110-16	Public Employees' Health Insurance
1110-17	Public Employees' Retirement Matching
1110-66	Annual Increment
1110-80	Court Costs

FEDERAL FUND ACCOUNTS

The West Virginia Supreme Court of Appeals maintained the following accounts which were funded from federal sources:

<u>Account Number</u>	<u>Description</u>
8095-31	Juvenile Justice Data Base
8095-46	Magistrate and Circuit Judge DUI Training

SPECIAL REVENUE ACCOUNTS

The West Virginia Supreme Court of Appeals maintained three special revenue operating accounts:

<u>Account Number</u>	<u>Description</u>
8095-06	Transportation and Communication account; Receipts for travel and communication.
8095-22	Family Law Masters; State funds from account 4050-18; to pay for services of family law masters.
8095-34	Youth Job Training; Gifts, Grants, Donations and Land Redemption; to pay for youth training.

COMPLIANCE MATTERS

Chapter 51, Article 1 of the West Virginia Code, as amended, generally governs the Supreme Court of Appeals. We tested applicable sections of the above plus other applicable chapters, articles and sections of the West Virginia Code as they pertain to fiscal matters. Our findings are listed below.

Leave Records and Personal Services Payments

Chapter 12, Article 3, Section 13 of the West Virginia Code, as amended, states,

"No money shall be drawn from the treasury to pay the salary of any officer or employee before his services have been rendered."

Our examination of personal services expenditures showed an employee resigned her position with the Court effective August 30, 1989. At that time, she had a negative total leave balance of two days. According to the available records, the employee worked the following two days, namely, August 31, 1989 and September 1, 1989, to remove the negative leave balance. However, the employee had received her full salary during seven previous months while having a negative total leave balance as shown in the following schedule:

<u>Month</u>	<u>Year</u>	<u>Annual Leave</u>		<u>Sick Leave</u>		<u>Total</u>
		<u>Used</u>	<u>Balance</u>	<u>Used</u>	<u>Balance</u>	<u>Balance</u>
July	1988	5.00	3.50	-0-	-6.25	-2.75
October	1988	1.00	5.25	6.50	-8.25	-3.00
November	1988	-0-	6.50	-0-	-6.75	-0.25
December	1988	1.00	6.75	2.00	-7.25	-0.50
January	1989	0.50	7.50	2.00	-7.75	-0.25
February	1989	1.00	7.75	4.00	-10.25	-2.50
March	1989	1.00	8.00	-0-	-8.75	-0.75

Also, another employee apparently received her full salary while maintaining a negative total leave balance. The employee went on extended sick leave on October 2, 1989, while having a negative sick leave balance of 2.75 days and accrued annual leave of .25 days. The employee's paycheck was not redeposited on September 29, 1989. In fact, the employee was paid for 1.25 days of work for the first payroll period in October 1989. Subsequently, the employee returned to work on January 2, 1990, but the negative sick leave balance of 2.75 days was removed from the employee's leave record. This employee was still employed by the Court at the conclusion of our fieldwork on May 15, 1992. It appears the employees noted in this finding were paid their salary before their services were rendered.

We recommend the Court comply with Chapter 12, Article 3, Section 13 of the West Virginia Code, as amended. Also, we recommend the Court review the leave records of the remaining employee and make the needed adjustment to the employee's accrued sick leave balance.

A review of the audit findings in this area indicate that there were problems with the calculation of annual and sick leave. All problems identified in the audit have been or are being corrected and a new system of leave calculation has been put in place to assure that errors do not occur in the future.

Purchase Order Request Forms

As noted in our prior audit report, the Administrative Office of the Supreme Court of Appeals did not always comply with Section 2.2 of the Fiscal Manual. Section 2.2 of the Fiscal Manual deals with purchase order request forms and states in part,

"This form serves two purposes. First, it allows us to encumber the order so the Administrative Officer is aware of all obligations of the court. Secondly, it will serve as a purchase order in the event that the equipment is approved for local purchase, which will occur in most instances...."

Our examination of equipment purchases during the period July 1, 1989 through June 30, 1991, showed that 35 equipment purchases out of a total of 51 equipment purchases tested could not be traced to a completed purchase order request form. The purchase price of the 35 pieces of equipment totaled \$20,895.44. Based on our review of the Court's accounting system, the Administrative Office is unable to completely control the Court's appropriation of General Revenue funds if these forms are not completed because the outstanding obligations for equipment are not known.

We recommend the Court comply with Section 2.2 of the West Virginia Supreme Court of Appeals Administrative Office Fiscal Manual.

Every effort is made to assure that a purchase order is prepared for every purchase. On occasion, a purchase is made without a purchase order being prepared, however, sometimes the purchase is not attached to the payment document, but is maintained in a separate file folder on the payment clerk's desk. There

could have been a communication problem and the auditors not advised to look in this other location for the purchase orders.

Retention of Records

Chapter 5A, Article 8, Section 17 of the West Virginia Code states,

"No record shall be destroyed or otherwise disposed of by any agency of the state, unless it is determined by the administrator and the director of the section of archives and history of the division of culture and history that the record has no further administrative, legal, fiscal, research or historical value."

The records which documented Fax charges by the Supreme Court Clerk during the period July 1, 1988 through June 30, 1991, were not available for audit. The Supreme Court Clerk told us the Fax cover sheets covering the period under audit had been inadvertently misplaced. In addition, cash receipt books documenting collections by the Board of Law Examiners were unavailable for the period July 1, 1988 through December 18, 1988. Our review of treasury deposit tickets shows that amounts remitted to the state treasury during fiscal years 1990 and 1991 were as follows:

<u>Collection Point</u>	<u>Year Ended June 30,</u>	
	<u>1991</u>	<u>1990</u>
Board of Law Examiners	\$ 96,355.00	\$83,163.00
Supreme Court Clerk	<u>6,997.79</u>	<u>5,117.35</u>
	<u>\$103,352.79</u>	<u>\$88,280.35</u>

However, due to the lack of records we were unable to determine whether all amounts collected during the audit period were deposited into the state treasury. We were unable to determine why the records were not retained.

We recommend the Clerk of the Supreme Court of Appeals and the Board of Law Examiners comply with Chapter 5A, Article 8, Section 17 of the West Virginia Code.

In a statement on page four of the preliminary draft regarding the post audit performed as required by the Tax Commissioner, the Board of Law Examiners

was cited for not retaining cash receipt books for the period of July 1, 1988 through December 18, 1988.

In this regard, a thorough, albeit unsuccessful, search for the missing cash receipt books was conducted by the Executive Secretary in the office of the Board, as well as in designated file storage areas in the Capitol Building.

The Executive Secretary was informed by the Auditor that cash receipt books for a five-year period were reported missing in a previous audit, at which time a thorough search for the cash receipt books had also been conducted by the former Executive Secretary. This five-year period was inclusive of July 1, 1988 through December 18, 1988.

If we may be of further assistance in this matter, please do not hesitate to call on us.

INTERNAL CONTROLS AND ACCOUNTING SYSTEM

As part of our examination, we reviewed and tested the system of internal accounting control to the extent we considered necessary to evaluate the system as required by generally accepted auditing standards. Under these standards the purpose of such evaluation is to establish a basis for reliance thereon in determining the nature, timing and extent of other auditing procedures that are necessary for expressing an opinion on the financial statements.

The objective of internal accounting control is to provide reasonable, but not absolute, assurance as to the safeguarding of assets against loss from unauthorized use or disposition, and the reliability of financial records for preparing financial statements and maintaining accountability for assets. The concept of reasonable assurance recognizes that the cost of a system of internal accounting control should not exceed the benefits derived and also recognizes that the evaluation of these factors necessarily requires estimates and judgments by management.

There are inherent limitations that should be recognized in considering the potential effectiveness of any system of internal accounting control. In the performance of most control procedures, errors can result from misunderstanding of instructions, mistakes of judgment, carelessness, or other personal factors. Control procedures whose effectiveness depends upon segregation of duties can be circumvented by collusion. Similarly, control procedures can be circumvented intentionally by management with respect either to the execution and recording of transactions or with respect to the estimates and judgments required in the preparation of financial statements. Further projection of any evaluation of internal accounting control to future periods is subject to the risk that the procedures may become inadequate because of changes in conditions and that the degree of compliance with the procedures may deteriorate.

Our study and evaluation of the system of internal accounting control for the period July 1, 1988 to June 30, 1991, which was made for the purpose set forth in the first paragraph above, would not necessarily disclose all weaknesses in the system. However, such study and evaluation disclosed conditions that we believe to be weaknesses.

Employee Leave Balances

We examined the sick and annual leave balances of ten Court employees and found that adjustments appeared necessary to correct the leave balances of seven of these employees. Based on our examination, these adjustments were being created by miscalculations of leave balances and posting errors. The following schedules show the calculation of annual and sick leave balances as shown by the agency and our recalculation of the amount we believe should constitute these employees' leave balances as of June 30, 1991:

	<u>Annual Leave Balance-Days</u>		
	<u>Per Agency</u>	<u>Per Audit</u>	<u>Difference Over/(Under)</u>
Employee * #1	17.75	20.50	(2.75)

	<u>Sick Leave Balance-Days</u>		
	<u>Per Agency</u>	<u>Per Audit</u>	<u>Difference Over/(Under)</u>
* #1	196.10	197.60	(1.50)
#2	31.00	21.25	9.75
#3	17.55	14.80	2.75
#4	82.42	97.92	(15.50)
#5	58.00	57.50	0.50
#6	169.01	170.51	(1.50)
#7	31.86	31.88	0.02

* Same Employee

The schedule shows that some employees appear to have been shorted time while others' leave balance is overstated. Because of the frequency of the differences, we believe the Court should consider reviewing leave records for all Court employees headquartered at the State Capitol to determine the accuracy of the recorded leave balances.

We recommend the Court review employee leave records and make any required adjustments. Also, we recommend the Court strengthen internal controls in the area of the recording of employee leave.

A system has already been put in place to correct this problem, and all errors have either been corrected or are being corrected.

Equipment Inventory

In our examination of equipment, we attempted to physically locate 51 items of equipment purchased by the Court during the period from July 1, 1989 through June 30, 1991. We were unable to locate 15 items of equipment as follows.

<u>Date Purchased</u>	<u>Description</u>	<u>Cost</u>
7/18/89	Proprinter X24	\$ 671.20
7/18/89	Proprinter X24 Sheet Feed	166.40
8/14/89	Exec-Talk Transcriber	438.00
8/14/89	Exec-Talk Basic Unit	-0- *

<u>Date Purchased</u>	<u>Description</u>	<u>Cost</u>
8/14 89	Listening Device and Foot Control	-0- *
8/21 89	Mini Cassette Recorder	162.00
7/25/90	Brother HR 20 Printer	499.00
7/25/90	Listening Device	45.00
7/25/90	Microphone and Cradle	125.00
7/25/90	Foot Control	65.00
8/07/90	Dictamite Portable	197.00
8/07/90	Dictamite Portable	197.00
8/07/90	Mini Cassette Recorder	162.00
8/07/90	Mini Cassette Recorder	162.00
8/07/90	Mini Cassette Recorder	162.00
		<u>\$3,051.60</u>

* There was no charge for this piece of equipment as it is a part of the \$438.00 charge for the transcriber.

In addition, two of the 51 equipment items had not been added to the Court's inventory report.

In order to further evaluate the accuracy of the Court's inventory, we attempted to trace 23 items of equipment physically present in the Court's offices to the inventory report. However, nine of the 23 items of equipment were not recorded in the Court's inventory as described in the following schedule:

<u>Location</u>	<u>Tag Number</u>	<u>Description of Equipment</u>
Law Library	10932	Grey File Cabinet
Law Library	10873	2 Door Cabinet
Law Library	10930	Wide File Cabinet
Law Library	10931	Wide File Cabinet
Law Library	10891	Stackable Book Shelves
Law Library	10892	Stackable Book Shelves
Law Library	10893	Stackable Book Shelves
Juvenile Justice Committee	5783	Victor Computer
Juvenile Justice Committee	15454	Casio Calculator

Further, we selected 14 items of equipment from the inventory report and attempted to physically locate the items. We were unable to locate one of the items of equipment, an Exec Transcriber valued at \$442.00.

We asked Court personnel to locate the 16 items of equipment which we had been unable to find as a result of all testing performed. However, Court personnel were likewise unable to locate any of these equipment items in the

Court's offices or account for the disposition of the equipment. We were told the equipment had probably been transferred to some circuit court within the state, but the transfer was not reflected in the Court's inventory. We believe the inaccuracies in the inventory report could be related to the lack of an annual inventory by the Court.

We recommend the Court review the procedures regarding recording of inventory and equipment transfers. Also, we recommend the Court make any necessary adjustments to the Inventory Report after the completion of an inventory.

The Administrative Office staff, in conjunction with field personnel, spend a great deal of time on inventory control. Considering the number of equipment purchases made each year, I think we do a credible job of maintaining an accurate and current inventory of equipment.

Problems develop on occasion when equipment is shipped to offices outside of Charleston in exchange for equipment that may need to be repaired. Many times equipment is shipped to the field or traded among courts in emergency situations and the inventory is not properly updated. The reason the equipment in question was probably not available for inspection was that it was sent out to a circuit court and the search for the equipment was confined to the Capitol complex.

We are in the process of updating our inventory system and developing new computer software to assist in tracking this equipment.

Cancellation of Supporting Documentation

We learned the Court does not cancel supporting documentation after payment has been made for goods or services. Instead, Court personnel rely on memory to detect any follow-up billings from vendors who have already been paid for goods or services. The computer system used to generate transmittals requesting state warrants to pay vendors has no apparent safeguards to prevent duplicate payments from being made to vendors. While realizing that cancellation

of supporting documents is an important step in preventing duplicate payments, Court personnel told us that additional manpower might be needed to institute such control procedures. Although, we did not discover any duplicate payments to vendors during the conduct of our fieldwork, the possibility for duplicate payments to occur continues to exist.

We recommend the Court strengthen internal controls in the area of vendor payments.

The computer system used by the Administrative Office for paying bills and accounting has a feature to assist in the cancellation of supporting documents and to assure that duplicate payments are not made. Once a payment document is entered into the system and the data is posted, we can check to see if payment has been made. I should point out that with our limited personnel, we do not always check every invoice, and of the thousands of payments made, very few duplications occur.

INDEPENDENT AUDITORS' OPINION

The Joint Committee on Government and Finance:

We were required to audit the statement of Appropriations/Cash Receipts, Expenditures/Disbursements and Changes in Fund Balances of the West Virginia Supreme Court of Appeals for the years ended June 30, 1991 and June 30, 1990. The financial statement is the responsibility of the management of the West Virginia Supreme Court of Appeals.

The West Virginia Code, Chapter 6, Article 9, Section 7 and Chapter 50, Article 3, Section 8 requires the Chief Inspector (State Tax Commissioner) to examine the accounts of the circuits and magistrate, respectively. Of the total appropriated expenditures, the circuits and magistrates represents 59.70% or \$19,338,767.64 for the year ended June 30, 1991 and 61.25% or \$18,383,879.34 for the year ended June 30, 1990. We were unable to apply alternative procedures to satisfy ourselves as to the fairness of these amounts.

Since the West Virginia Code limited our scope as described in the second paragraph, the scope of our work was not sufficient to enable us to express, and we do not express, an opinion on the financial statement of the West Virginia Supreme Court of Appeals.

Respectively submitted,



Thedford L. Shanklin, CPA, Director
Legislative Postaudit Division

May 15, 1992

Auditors: Michael E. Sizemore, CPA, Supervisor
Douglas M. Robinson
Patrick A. Rossano

WEST VIRGINIA SUPREME COURT OF APPEALS
 STATEMENT OF APPROPRIATIONS/CASH RECEIPTS, EXPENDITURES
 DISBURSEMENTS AND CHANGES IN FUND BALANCES

UNAUDITED

	<u>Year Ended June 30, 1991</u>		
	<u>General</u> <u>Revenue</u>	<u>Federal</u> <u>Programs</u>	<u>Special</u> <u>Revenue</u>
Appropriations/Cash Receipts:			
Appropriations	\$31,768,629.00	\$ -0-	\$ -0-
Gifts, Grants and Donations	-0-	-0-	67,554.00
Federal Funds	-0-	56,907.43	-0-
Transfers	302,517.00	-0-	-0-
Transfers from the Department of Health and Human Resources	-0-	-0-	1,132,519.81
Court Clerk	6,997.79	-0-	-0-
	<u>32,078,143.79</u>	<u>56,907.43</u>	<u>1,200,073.81</u>
Expenditures/Disbursements:			
Personal Services	20,263,782.81	1,522.21	1,189,152.61
Employee Benefits	5,145,817.20	-0-	11,707.01
Current Expenses	1,880,663.81	60,437.96	8,896.81
Repairs and Alterations	78,010.59	-0-	-0-
Equipment	1,018,597.89	-0-	-0-
Other Disbursements	-0-	-0-	-0-
Extraordinary Expense	2,612.85	-0-	-0-
Transfers	302,517.00	-0-	-0-
Judicial Retirement	1,400,000.00	-0-	-0-
Judicial Training	163,121.62	-0-	-0-
Agency and Attorney Fees	143,814.04	-0-	-0-
Court Reporters and Transcript Fees	273,353.49	-0-	-0-
Jury and Witness Fees	1,407,439.01	-0-	-0-
Medical Expenses	126,834.21	-0-	-0-
Publishing and Printing	38,080.65	-0-	-0-
Miscellaneous Court Costs	77,437.01	-0-	-0-
Jury Commission	42,742.87	-0-	-0-
Mental Hygiene Fund	476,793.35	-0-	-0-
Tranfers to State	-0-	-0-	-0-
General Revenue Fund	6,997.79	-0-	-0-
	<u>32,848,616.19</u>	<u>61,960.17</u>	<u>1,209,756.43</u>
Appropriations/Cash Receipts Over (Under) Expenditures/ Disbursements			
	(770,472.40)	(5,052.74)	(9,682.62)
Beginning Balance	1,748,194.29	7,193.44	8,329.61
Transfers from Current Expenses Account (1110-05)	(6,000.00)	-0-	6,000.00
Ending Balance	<u>\$ 971,721.89</u>	<u>\$ 2,140.70</u>	<u>\$ 4,646.99</u>

See Notes to Financial Statement

<u>Combined Totals</u>	<u>Year Ended June 30, 1990</u>			<u>Combined Totals</u>
	<u>General Revenue</u>	<u>Federal Programs</u>	<u>Special Revenue</u>	
\$31,768,629.00	\$30,698,403.00	\$ -0-	\$ -0-	\$30,698,403.00
67,554.00	-0-	-0-	62,400.47	62,400.47
56,907.43	-0-	31,472.00	-0-	31,472.00
302,517.00	1,400.00	-0-	-0-	140,000.00
1,132,519.81	-0-	-0-	690,229.76	690,229.76
6,997.79	5,117.35	-0-	-0-	5,117.35
<u>33,335,125.03</u>	<u>30,843,520.35</u>	<u>31,472.00</u>	<u>752,630.23</u>	<u>31,627,622.58</u>
21,454,457.63	19,223,286.79	-0-	687,044.91	19,910,331.70
5,157,524.21	4,678,383.79	-0-	240.00	4,678,623.79
1,949,998.58	1,853,975.03	14,386.86	60,244.50	1,928,606.39
78,010.59	75,907.38	-0-	-0-	75,907.38
1,018,597.89	869,210.18	9,891.70	-0-	879,101.88
-0-	-0-	-0-	3,150.59	3,150.59
2,612.85	-0-	-0-	-0-	-0-
302,517.00	140,000.00	-0-	-0-	140,000.00
1,400,000.00	1,174,400.00	-0-	-0-	1,174,400.00
163,121.62	-0-	-0-	-0-	-0-
143,814.04	93,542.95	-0-	-0-	93,542.95
273,353.49	147,670.90	-0-	-0-	147,670.90
1,407,439.01	1,375,955.85	-0-	-0-	1,375,955.85
126,834.21	130,224.38	-0-	-0-	130,224.38
38,080.65	38,624.36	-0-	-0-	38,624.36
77,437.01	4,633.53	-0-	-0-	4,633.53
42,742.87	41,099.32	-0-	-0-	41,099.32
476,793.35	355,750.45	-0-	-0-	355,750.45
6,997.79	5,117.35	-0-	-0-	5,117.35
<u>34,120,332.79</u>	<u>30,207,782.26</u>	<u>24,278.56</u>	<u>750,680.00</u>	<u>30,982,740.82</u>
(785,207.76)	635,738.09	7,193.44	1,950.23	644,881.76
1,763,717.34	1,112,456.20	-0-	6,379.38	1,118,835.58
-0-	-0-	-0-	-0-	-0-
<u>\$ 978,509.58</u>	<u>\$ 1,748,194.29</u>	<u>\$ 7,193.44</u>	<u>\$ 8,329.61</u>	<u>\$ 1,763,717.34</u>

WEST VIRGINIA SUPREME COURT OF APPEALS

NOTES TO FINANCIAL STATEMENT

UNAUDITED

Note A - Accounting Policies

Accounting Method: The modified cash basis of accounting is followed for the General Revenue Fund during fiscal years 1991 and 1990. The major modification from the cash basis in a 31-day carry-over period is provided at the end of the fiscal year for payment of obligations incurred in that year. The cash basis of accounting is followed by all other funds. Therefore, certain revenue and the related assets are recognized when received rather than when earned, and certain expenses are recognized when paid rather than when the obligation is incurred.

No expiration of funds occurred at July 31, 1991 and July 31, 1990 due to specific language in the Budget Bills for fiscal years 1991 and 1990, making monies remaining at the end of each of these fiscal years available for expenditure through reappropriation in the subsequent fiscal year.

Combined Totals: The combined totals contain the totals of similar accounts of the various funds. Since the appropriations and cash receipts of certain funds are restricted by various laws, rules and regulations, the totaling of the accounts is for memorandum purposes only and does not indicate that combined totals are available in any manner other than that provided by such laws, rules and regulations.

Note B - Pension Plan

All eligible employees are members of the West Virginia Public Employees' Retirement System. Employees' contributions are four and one-half percent of their compensation and employees have vested rights under certain circumstances. Contributions by the West Virginia Public Employees' Retirement Board are nine and one-half percent of the employees' compensation.

Contributions to the pension and retirement plan were as follows:

	<u>Year Ended June 30,</u>	
	<u>1991</u>	<u>1990</u>
Special Revenue	<u>\$111,976.73</u>	<u>\$110,942.62</u>

Note C - Judges' Retirement

All judges in the State are eligible to participate in the West Virginia Retirement System for Judges of Courts of Record. Members contribute six percent of salary received out of the State Treasury. Contributions by the West Virginia Retirement System from Judges of Courts of Record were \$1,400,000.00 and \$1,174,400.00 for the years ended June 30, 1991 and June 30, 1990, respectively. The State Auditor shall be the primary fiscal officer responsible for the records and administration of the trust fund.

SUPPLEMENTAL INFORMATION

WEST VIRGINIA SUPREME COURT OF APPEALS
STATEMENT OF APPROPRIATIONS AND EXPENDITURES

GENERAL REVENUE

UNAUDITED

<u>Personal Services - Account 1110-00</u>	<u>Year Ended June 30,</u>	
	<u>1991</u>	<u>1990</u>
Appropriations	\$20,100,498.00	\$19,074,003.00
Reappropriations		
Fiscal Year 1990	51,736.21	-0-
Fiscal Year 1989	37,578.62	37,578.62
Fiscal Year 1986	-0-	148,575.00
Reduction of Appropriations - Senate Bill 624	-0-	(148,575.00)
Transfers from:		
Account 1110-07 (Judicial Training Program)	90,000.00	-0-
Account 1110-09 (Other Court Costs)	147,517.00	50,000.00
Account 1110-11 (Mental Hygiene)	20,000.00	-0-
	<u>20,447,329.83</u>	<u>19,161,581.62</u>
 Expenditures:		
Personal Services	<u>20,263,782.81</u>	<u>19,072,266.79</u>
 Balance June 30	<u>\$ 183,547.02</u>	<u>\$ 89,314.83</u>
 Components of Balance June 30:		
Appropriations 1991	\$ 131,810.81	\$ -0-
Appropriations 1990	51,736.21	51,736.21
Appropriations 1989	-0-	37,578.62
	<u>\$ 183,547.02</u>	<u>\$ 89,314.83</u>

WEST VIRGINIA SUPREME COURT OF APPEALS
STATEMENT OF APPROPRIATIONS AND EXPENDITURES

GENERAL REVENUE

UNAUDITED

<u>Other Expenses - Account 1110-05</u>	<u>Year Ended June 30,</u>	
	<u>1991</u>	<u>1990</u>
Appropriations	\$2,650,000.00	\$2,850,000.00
Reappropriations		
Fiscal Year 1990	225,658.68	-0-
Fiscal Year 1989	532,251.69	566,541.32
Fiscal Year 1986	-0-	80,000.00
Reduction of Appropriations - Senate Bill 624	-0-	(80,000.00)
Transfers from:		
Account 1110-09 (Other Court Costs)	-0-	50,000.00
	<u>3,407,910.37</u>	<u>3,466,541.32</u>
 Expenditures:		
Employee Benefits	140,614.06	95,137.40
Current Expenses	1,880,663.81	1,668,375.99
Repairs and Alterations	78,010.59	75,907.38
Equipment	1,018,597.89	869,210.18
Extraordinary Expenses	2,612.85	-0-
Transfer to:		
Account 8095-34 (Youth Job Training)	6,000.00	-0-
	<u>3,126,499.20</u>	<u>2,708,630.95</u>
 Balance June 30	<u>\$ 281,411.17</u>	<u>\$ 757,570.72</u>
 Components of Balance June 30:		
Appropriations 1991	\$ 55,752.49	\$ -0-
Appropriations 1990	225,658.68	225,658.68
Appropriations 1989	-0-	532,251.69
	<u>\$ 281,411.17</u>	<u>\$ 757,910.37</u>

WEST VIRGINIA SUPREME COURT OF APPEALS
STATEMENTS OF APPROPRIATIONS AND EXPENDITURES

GENERAL REVENUE

UNAUDITED

	<u>Year Ended June 30,</u>	
	<u>1991</u>	<u>1990</u>
<u>Judges' Retirement System - Account 1110-06</u>		
Appropriations	\$1,400,000.00	\$1,174,400.00
Expenditures	<u>1,400,000.00</u>	<u>1,174,400.00</u>
	<u>\$ -0-</u>	<u>\$ -0-</u>
 <u>Judicial Training Program - Account 1110-07</u>		
Appropriations	\$ 250,000.00	\$ 250,000.00
Reappropriations		
Fiscal Year 1990	65,025.11	-0-
Fiscal Year 1989	770.97	1,395.12
Fiscal Year 1986	-0-	132,614.00
Reduction of Appropriations - Senate Bill 624	-0-	(132,614.00)
	<u>315,796.08</u>	<u>251,395.12</u>
Expenditures:		
Current Expenses	163,121.62	185,599.04
Transfer to:		
Account 1110-00 (Personal Services)	90,000.00	-0-
	<u>253,121.62</u>	<u>185,599.04</u>
Balance June 30	<u>\$ 62,674.46</u>	<u>\$ 65,796.08</u>
 Components of Balance June 30:		
Appropriations 1991	\$ 68.38	\$ -0-
Appropriations 1990	62,606.08	65,025.11
Appropriations 1989	-0-	770.97
	<u>\$ 62,674.46</u>	<u>\$ 65,796.08</u>

WEST VIRGINIA SUPREME COURT OF APPEALS
STATEMENT OF APPROPRIATIONS AND EXPENDITURES

GENERAL REVENUE

UNAUDITED

<u>Other Court Costs - Account 1110-09</u>	<u>Year Ended June 30,</u>	
	<u>1991</u>	<u>1990</u>
Appropriations	\$1,800,000.00	\$2,200,000.00
Reappropriations		
Fiscal Year 1990	242,046.08	-0-
Fiscal Year 1989	463,908.91	477,706.28
Fiscal Year 1986	-0-	132,121.00
Reduction of Appropriations - Senate Bill 624	-0-	(132,121.00)
	<u>2,505,954.99</u>	<u>2,677,706.28</u>
 Expenditures:		
Agency and Attorney Fees	143,814.04	90,259.85
Court Reporters and Transcript Fees	273,353.49	147,670.90
Jury and Witness Fees	1,407,439.01	1,379,238.95
Medical Expenses	126,834.21	130,224.38
Publishing and Printing Costs	38,080.65	38,624.36
Miscellaneous Court Costs	77,437.01	2,985.03
Interpreter's Fees	-0-	1,648.50
Jury Commission	42,742.87	41,099.32
Transfers to:		
Account 1110-00 (Personal Services)	147,517.00	50,000.00
Account 1110-05 (Other Expenses)	-0-	50,000.00
Account 1110-13 (Social Security Matching)	-0-	30,000.00
Account 1110-16 (Public Employees Health Insurance)	-0-	10,000.00
	<u>2,257,218.28</u>	<u>1,971,751.29</u>
 Balance June 30	 <u>\$ 248,736.71</u>	 <u>\$ 702,671.89</u>
 Components of Balance June 30:		
Appropriations 1991	\$ 6,690.63	\$ -0-
Appropriations 1990	242,046.08	242,046.08
Appropriations 1989	-0-	463,908.91
	<u>\$ 248,736.71</u>	<u>\$ 705,954.99</u>

WEST VIRGINIA SUPREME COURT OF APPEALS
STATEMENT OF APPROPRIATIONS AND EXPENDITURES

GENERAL REVENUE

UNAUDITED

<u>Mental Hygiene Fund - Account 1110-11</u>	<u>Year Ended June 30,</u>	
	<u>1991</u>	<u>1990</u>
Appropriations	\$500,000.00	\$400,000.00
Reappropriations		
Fiscal Year 1990	44,249.00	-0-
Fiscal Year 1989	29,234.86	29,234.86
Fiscal Year 1986	-0-	16,615.00
Reduction of Appropriations - Senate Bill 624	-0-	(16,615.00)
	<u>573,484.41</u>	<u>429,234.86</u>
 Expenditures:	 476,793.35	 355,750.45
Transfers to Account 1110-00 (Personal Services)	20,000.00	-0-
	<u>496,793.35</u>	<u>355,750.45</u>
 Balance June 30	 <u>\$ 76,691.06</u>	 <u>\$ 73,484.41</u>
 Components of Balance June 30:		
Appropriations 1991	\$ 33,801.20	\$ -0-
Appropriations 1990	42,889.86	44,249.55
Appropriations 1989	-0-	29,234.86
	<u>\$ 76,691.06</u>	<u>\$ 73,484.41</u>

WEST VIRGINIA SUPREME COURT OF APPEALS
STATEMENTS OF APPROPRIATIONS AND EXPENDITURES

GENERAL REVENUE

UNAUDITED

<u>Social Security Matching - Account 1110-13</u>	<u>Year Ended June 30,</u>	
	<u>1991</u>	<u>1990</u>
Appropriations	\$1,517,859.00	\$1,420,000.00
Reappropriations		
Fiscal Year 1990	4,554.05	-0-
Transfers from:		
Account 1110-09 (Other Court Costs)	-0-	30,000.00
	<u>1,522,413.05</u>	<u>1,450,000.00</u>
 Expenditures:		
Transfers to Account 1110-16 (Public Employee's Health Insurance)	1,482,189.61	1,445,445.95
	25,000.00	-0-
	<u>1,507,189.61</u>	<u>1,445,445.95</u>
 Balance June 30	<u>\$ 15,223.44</u>	<u>\$ 4,554.05</u>
 Components of Balance June 30:		
Appropriations 1991	\$ 10,603.60	\$ -0-
Appropriations 1990	4,619.84	4,554.05
	<u>\$ 15,223.44</u>	<u>\$ 4,554.05</u>
 <u>Public Employees' Health Insurance - Account 1110-16</u>		
Appropriations	\$1,675,000.00	\$1,520,000.00
Reappropriations		
Fiscal Year 1990	3,026.59	
Transfers from:		
Account 1110-09 (Other Court Costs)	-0-	10,000.00
Account 1110-13 (Social Security Matching)	25,000.00	-0-
Account 1110-17 (Public Employee's Retirement Matching)	20,000.00	-0-
	<u>1,723,026.59</u>	<u>1,530,000.00</u>
 Expenditures	<u>1,677,904.30</u>	<u>1,526,973.41</u>
 Balance June 30	<u>\$ 45,122.29</u>	<u>\$ 3,026.59</u>
 Components of Balance June 30:		
Appropriations 1991	\$ 42,095.70	\$ -0-
Appropriations 1990	3,026.59	3,026.59
	<u>\$ 45,122.29</u>	<u>\$ 3,026.59</u>

WEST VIRGINIA SUPREME COURT OF APPEALS
STATEMENTS OF APPROPRIATIONS AND EXPENDITURES

GENERAL REVENUE

UNAUDITED

	<u>Year Ended June 30,</u>	
	<u>1991</u>	<u>1990</u>
<u>Public Employees' Retirement</u>		
<u>Matching - Account 1110-17</u>		
Appropriations	\$1,715,272.00	\$1,650,000.00
Reappropriations		
Fiscal Year 1990	39,172.97	-0-
	<u>1,754,444.97</u>	<u>1,650,000.00</u>
Expenditures:		
Transfers to Account 1110-00 (Personal Services)	1,676,200.23	1,610,827.03
	20,000.00	
	<u>1,696,200.23</u>	<u>1,610,827.03</u>
Balance June 30	<u>\$ 58,244.74</u>	<u>\$ 39,172.97</u>
Components of Balance June 30:		
Appropriations 1991	\$ 39,254.67	\$ -0-
Appropriations 1990	18,990.07	39,172.97
	<u>\$ 58,244.74</u>	<u>\$ 39,172.97</u>
 <u>Annual Increment - Account 1110-66</u>		
Appropriations	\$ 160,000.00	\$ 160,000.00
Reappropriations		
Fiscal Year 1990	8,980.00	-0-
Fiscal Year 1986	-0-	761.00
Reductions of Appropriations - Senate Bill 624	-0-	(761.00)
	<u>168,980.00</u>	<u>160,000.00</u>
Expenditures:		
Transfers to Account 1110-00 (Personal Services)	168,909.00	-0-
	-0-	151,020.00
	<u>168,909.00</u>	<u>151,020.00</u>
Balance June 30	<u>\$ 71.00</u>	<u>\$ 8,980.00</u>
Components of Balance:		
Appropriations 1991	\$ 71.00	\$ -0-
Appropriations 1990	-0-	8,980.00
	<u>\$ 71.00</u>	<u>\$ 8,980.00</u>

WEST VIRGINIA SUPREME COURT OF APPEALS
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS

GENERAL REVENUE

UNAUDITED

<u>Court Costs - Account 1110-80</u>	<u>Year Ended June 30,</u>	
	<u>1991</u>	<u>1990</u>
Cash Receipts:		
Court Clerk	\$6,997.79	\$5,117.35
Disbursements:		
Transfers to State General Revenue Fund	<u>6,997.79</u>	<u>5,117.35</u>
Beginning Balance	<u>-0-</u>	<u>-0-</u>
Ending Balance	<u><u>\$ -0-</u></u>	<u><u>\$ -0-</u></u>

WEST VIRGINIA SUPREME COURT OF APPEALS

STATEMENTS OF CASH RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH BALANCE

FEDERAL PROGRAMS

UNAUDITED

	<u>Year Ended June 30,</u>	
	<u>1991</u>	<u>1990</u>
<u>Juvenile Justice Data Base - Account 8095-31</u>		
Cash Receipts:		
Grant from Criminal Justice and Highway Safety Program	\$ 3,662.21	\$ -0-
Transfer from Current Expenses	-0-	31,472.00
	<u>3,662.21</u>	<u>31,472.00</u>
Disbursements:		
Personal Services	1,522.21	-0-
Current Expenses	7,193.44	14,386.86
Equipment	-0-	9,891.70
	<u>8,715.65</u>	<u>24,278.56</u>
Cash Receipts (Under) Over Disbursements	(5,053.44)	7,193.44
Beginning Balance	<u>7,193.44</u>	<u>-0-</u>
Ending Balance	<u>\$ 2,140.70</u>	<u>\$ 7,193.44</u>
<u>Magistrate and Circuit Judge DUI Training - Account 8095-46</u>		
Cash Receipts:		
Grant from Criminal Justice and Highway Safety Program	\$53,244.52	\$ -0-
Disbursements:		
Current Expenses	<u>53,244.52</u>	<u>-0-</u>
Beginning Balance	<u>-0-</u>	<u>-0-</u>
Ending Balance	<u>\$ -0-</u>	<u>\$ -0-</u>

WEST VIRGINIA SUPREME COURT OF APPEALS

STATEMENTS OF CASH RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH BALANCE

SPECIAL REVENUE

UNAUDITED

	<u>Year Ended June 30,</u>	
	<u>1991</u>	<u>1990</u>
<u>Transportation and Communications - Account 8095-06</u>		
Cash Receipts	\$ -0-	\$ -0-
Disbursements	<u>-0-</u>	<u>-0-</u>
	-0-	-0-
Beginning Balance	<u>682.34</u>	<u>682.34</u>
Ending Balance	<u>\$ 682.34</u>	<u>\$ 682.34</u>
 <u>Family Law Masters - Account 8095-22</u>		
Cash Receipts:		
Transfers from Department of Health and Human Resouces	\$1,132,519.81	\$690,229.76
Disbursements:		
Personal Services	1,132,519.81	687,044.91
Employee Benefits	-0-	240.00
Current Expenses	715.42	-0-
	<u>1,133,235.23</u>	<u>687,284.91</u>
Cash Receipts (Under) Over Disbursements	(715.42)	2,944.85
Beginning Balance	<u>4,578.39</u>	<u>1,633.54</u>
Ending Balance	<u>\$ 3,862.97</u>	<u>\$ 4,578.39</u>

WEST VIRGINIA SUPREME COURT OF APPEALS
 STATEMENT OF CASH RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH BALANCE
 SPECIAL REVENUE

UNAUDITED

<u>Youth Job Training - Account 8095-34</u>	<u>Year Ended June 30,</u>	
	<u>1991</u>	<u>1990</u>
Cash Receipts:		
Grants from Private Industry Council - Kanawha County	\$67,554.00	\$62,400.47
Reimbursement from Account 1110-05	6,000.00	-0-
	<u>73,554.00</u>	<u>62,400.47</u>
Disbursements:		
Personal Services	56,632.80	-0-
Employee Benefits	11,707.01	-0-
Current Expenses	8,181.39	60,244.50
Other Disbursements	-0-	3,150.59
	<u>76,521.20</u>	<u>63,395.09</u>
Cash Receipts (Under) Disbursements	(2,967.20)	(994.62)
Beginning Balance	<u>3,068.88</u>	<u>4,063.50</u>
Ending Balance	<u>\$ 101.68</u>	<u>\$ 3,068.88</u>

WEST VIRGINIA SUPREME COURT OF APPEALS

RECONCILIATIONS

SPECIAL REVENUE/FEDERAL PROGRAMS

JUNE 30, 1991

UNAUDITED

Transportation and Communications - Account 8095-06

Balance per State Treasury and Agency \$ 682.34

Family Law Masters - Account 8095-22

Balance per State Treasury and Agency \$3,862.97

Juvenile Justice Data Base - Account 8095-31

Balance per State Treasury and Agency \$2,140.70

Youth Job Training - Account 8095-34

Balance per State Treasury and Agency \$ 101.68

Magistrate and Circuit Judge DUI Training -
Account 8095-46

Balance per State Treasury and Agency \$ -0-

STATE OF WEST VIRGINIA

OFFICE OF LEGISLATIVE AUDITOR, TO WIT:

I Thedford L. Shanklin, CPA, Director of the Legislative Postaudit Division, do hereby certify that the report appended hereto was made under my direction and supervision, under the provisions of the West Virginia Code, Chapter 4, Article 2, as amended, and that the same is a true and correct copy of said report.

Given under my hand this 3rd day of August,
1992.

Thedford L. Shanklin

Thedford L. Shanklin, CPA, Director
Legislative Postaudit Division

Copy forwarded to the Secretary of the Department of Administration to be filed as a public record. Copies forwarded to each Justice of the Supreme Court of Appeals; Court Clerk of the Supreme Court of Appeals; Attorney General; Governor; and State Auditor.