STATE OF WEST VIRGINIA

AUDIT REPORT

OF

CHARLESTON WORK/STUDY RELEASE CENTER

FOR THE PERIOD

JULY 1, 1997 - DECEMBER 31, 1999

OFFICE OF THE LEGISLATIVE AUDITOR

CAPITOL BUILDING

CHARLESTON, WEST VIRGINIA 25305-0610
CHARLESTON WORK/STUDY RELEASE CENTER

FOR THE PERIOD

JULY 1, 1997 - DECEMBER 31, 1999
To 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 Charleston Work/Study Release Center.

Our examination covers the period July 1, 1997 through December 31, 1999. The results of this examination are set forth on the following pages of this report.

Respectfully submitted,

Theodore L. Shanklin, CPA, Director
Legislative Post Audit Division

TLS/ela
## CHARLESTON WORK/STUDY RELEASE CENTER

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We held an exit conference on October 3, 2000 with the Administrator and other representatives of the Charleston Work/Study Release Center, all findings and recommendations were reviewed and discussed. The Agency's responses are included in bold and italics in the Summary of Findings, Recommendations and Responses and after our findings in the General Remarks section of this report.
West Virginia Division of Corrections

The Division of Corrections, formerly a major division within the Department of Public Institutions, was established under Chapter 70, Acts of the Legislature in 1977. Under the executive reorganization of 1989, corrections became a division of the Department of Public Safety (now the Department of Military Affairs and Public Safety). The Commissioner of the Division of Corrections directs the state's adult correctional system. In November, 1997, oversight of the juvenile correctional institutions was transferred to the newly created Division of Juvenile Services.

The Division of Corrections system consists of eleven adult facilities: Mount Olive Correctional Complex at Mount Olive, Northern Regional Jail and Correctional Facility at Moundsville, Ohio County Correctional Center at Wheeling, St. Marys Correctional Center at St. Marys, Huttonsville Correctional Center at Huttonsville, Pruntytown Correctional Center at Grafton, Denmar Correctional Center at Hillsboro, Beckley Correctional Center and work release centers at Charleston and Huntington. The agency also operates one young adult offender facility--Anthony Center at Neola.

The Commissioner is also responsible for the supervision of parolees assigned to the division’s custody or accepted through the Interstate Compact. The State’s correctional system is responsible for approximately 3,300 incarcerated adults, 95
youthful offenders and approximately 1,320 persons under probation and parole supervision.

**Charleston Work/Study Release Center**

The Charleston Work/Study Release Center was established in October 1972, with the assistance of a Federal Grant. The Center moved to its current location at 607 Brooks Street, Charleston, in April 1982. The Division of Corrections rents this facility on a monthly basis from Doran and Geraldine Frame. This facility houses approximately 54 male inmates and six female inmates with a minimum custody level.

Inmates who are nearing the end of the sentence, or who are near eligibility for parole, are selected for participation in the program from a more secure facility. The center allows the inmate to take advantage of work programs, or attend educational/vocational programs. The program’s objective is to assist the inmate in making a successful transition from incarceration to the community.
CHARLESTON WORK/STUDY RELEASE CENTER

ADMINISTRATIVE OFFICERS AND STAFF

During the period covered by the audit, the Charleston Work/Study Release Center was under the following commissioners:

Nicholas Hun . . . . . . . . . . July 1, 1997 - July 31, 1997
William Davis . . . . . August 1, 1997 - March 10, 1999
William Duncil (Acting) . . March 11, 1999 - April 3, 1999
Paul Kirby . . . . . . . . . . . . . . April 4, 1999 - Present

The Administrative staff are as follows:

Donald Ervin . . . . . . . . . . . . . . Administrator
Raymond Swach . . . . . . . . . . . Director of Security
Alice Kisor . . . . . . . . . . Accounting Technician III
CHARLESTON WORK/STUDY RELEASE CENTER

SUMMARY OF FINDINGS, RECOMMENDATIONS AND RESPONSES

Lack of Effective System of Internal Controls

1. During the course of our examination, it became apparent to us, based on observed noncompliance with the West Virginia Code and other applicable rules and regulations, Charleston Work/Study Release Center (CWRC) did not have an effective system of internal controls in place to insure compliance with applicable State laws, rules and regulations.

Auditor’s Recommendation

We recommend the Agency comply with Chapter 5A, Article 8, Section 9(b) of the West Virginia Code, as amended, and establish a system of internal controls.

Agency’s Response

All operational procedures and staff notices are being reviewed to ensure the necessary modifications occur compliant with the findings of this report. In addition, the Division’s Internal Auditor will conduct periodic checks to ensure compliance with operational procedures. (See pages 13-15)

Noncompliance with Lease Agreement

2. We noted 65 instances of the Charleston Work/Study Release Center expending State funds totaling $4,626.23 for building repairs and maintenance which were the responsibility of the lessor.
Auditor's Recommendation
We recommend the Charleston Work/Study Release Center comply with the lease agreement dated January 24, 1996.

Agency's Response
Staff has been advised that the landlord must be contacted for any future repairs in accordance with lease provisions.

(See pages 15-17)

Incorrect Payment for Inmate Hours Worked

3. Based on inmate time cards, we noted numerous instances of inmates not being paid for the correct number of hours worked. The following State agencies overpaid CWRC because they were billed for more hours than the inmates worked: Charleston Parks and Recreation overpaid six inmates a total of $430.25; Division of Highways overpaid four inmates a total of $110.00 and five inmates were underpaid a total of $80.05; and, Bureau of Employment Programs overpaid three inmates a total of $200.65.

Auditor's Recommendation
We recommend the CWRC comply with the contracts with the Charleston Parks and Recreation, Division of Highways and Bureau of Employment Programs and bill agencies only for hours worked as reflected on the inmate's time cards.

Agency's Response
In the future inmate payrolls will be reviewed for accuracy before they are submitted to agencies for payment. (See pages 17 and 18)
Contract Monitoring

4. During our testing, we noted there were six months CWRC did not comply with the Division of Highways contract for inmate labor which called for them to provide correctional officers for work crews. In addition, the inmates were underpaid $3,131.21 because they were not paid the hourly rate specified in the contract. We also noted, CWRC did not comply with the Bureau of Employment Programs contract for inmate labor.

Auditor’s Recommendation

We recommend the CWRC comply with the contracts to provide inmate labor to the Division of Highways and Bureau of Employment Programs. We further recommend any changes to the contract be made by way of a written amendment.

Agency’s Response

The Charleston Work Release Center was verbally told the contract with the Division of Highways dated January 21, 1999 was not to be effective until July 1, 1999, thereby creating the discrepancy reported on the hourly rate.

We will request a new contract setting forth the accurate hourly rate and also provide language that any changes in hourly rates must be accompanied by a signed amendment by both parties. (See pages 18-21)

Incorrect Rent Collection

5. During our testing, we noted numerous instances of the Agency not collecting the correct amount of rent from inmates.
Auditor’s Recommendation

We recommend the Charleston Work/Study Release Center comply with the West Virginia Division of Corrections Policy Directive 664.05.

Agency’s Response

Charleston Work Release Center will comply with the current policy, however, it needs clarified and modified, as every inmate “working” cannot reasonably pay $4.00 per day. (See pages 21 and 22)

Equipment Inventory

6. We noted in 43 instances CWRC did not properly tag equipment. We also noted 32 of these items were not present on CWRC’s equipment listing. In addition, the Agency was unable to provide inventory disposition forms for items totaling $2,590.59.

Auditor’s Recommendation

We recommend the CWRC comply with Sections 3.2, 3.11 and 4 of the Purchasing Division’s Inventory Management and Surplus Property Disposition Handbook.

Agency’s Response

Charleston Work Release Center will comply with Purchasing Division’s Inventory Management and Surplus Property Disposition Handbook. (See pages 22-24)

Use of Inmate Benefit Fund for State Purchases

7. The Agency utilized the Inmate Benefit Fund to pay two unpaid invoices totaling $120.00, these invoices should
have been paid from the State account, however, the State funds had expired.

**Auditor's Recommendation**

We recommend the CWRC comply with the Division of Corrections Policy Directive 367.03.

**Agency's Response**

*Charleston Work Release Center will comply with Division of Corrections Policy Directive 367.03.* (See page 25)

**No Supporting Documentation for Trustee Fund Transactions**

8. The Agency did not have documentation to support $2,003.25 in inmate receipts and $769.06 in disbursements from inmate spending accounts.

**Auditor's Recommendation**

We recommend the Charleston Work/Study Release Center comply with Chapter 5A, Article 8, Section 9 of the West Virginia Code, as amended.

**Agency’s Response**

*The Accounting Technician does not process receipts or disbursements without the appropriate documentation. It is our belief that the particular documentation has been misfiled.* (See pages 26 and 27)

**Laundry Receipts**

Auditor’s Recommendation

We recommend the CWRC amend the Division of Corrections Policy Directive 367.03 to allow deposits of laundry money into the IBF. We further recommend all disbursements relating to laundry be made from the IBF.

Agency’s Response

The Charleston Work Release Center will comply with recommendation of all receipts and disbursements regarding the laundry occur within the Inmate Benefit Fund. (See pages 27 and 28)

Missing or Incomplete Documentation For Payroll Transactions

10. During our audit of the CWRC personal services, we noted numerous instances where no supporting documentation was available.

Auditor’s Recommendation

We recommend the Agency comply with Chapter 5A, Article 8, Section 9 of the West Virginia Code, as amended.

Agency’s Response

All payroll files will be audited for appropriate supporting documentation and every individual’s deductions will be audited to ensure accuracy with supporting documentation.

Charleston Work Release Center will devise an operational procedure for the use of sick and annual leave and time sheet submission; with emphasis on timely requests and approval by supervisor. (See pages 28-30)
Payroll Posted Prior to Receipt of Funds

11. We noted four instances where inmate payroll totaling $1,006.80 was posted to individual inmate accounts prior to the money being received from Prison Industries. In addition, we noted one instance of the CWRC loaning $196.30 of Inmate Benefit Fund money to seven inmates for the purchase of clothing.

Auditor’s Recommendation

We recommend the CWRC comply with Chapter 25, Article 1, Section 3a of the West Virginia Code and the Division of Corrections Policy Directive 367.03.

Agency’s Response

Inmate Payroll will be given priority so that every attempt is made that checks are received prior to release of any money. (See pages 30 and 31)

Trustee Account Interest

12. During our audit period CWRC earned $1,889.85 on inmate trustee monies and deposited this interest into the Inmate Benefit Fund.

Auditor’s Recommendation

We recommend the Charleston Work/Study Release Center comply with West Virginia Division of Corrections Policy Directive 367.03.

Agency’s Response

We are planning to implement an automated system which will allow distribution of interest to each inmate. (See pages 32 and 33)
INTRODUCTION

We have completed a post audit of the Charleston Work/Study Release Center (CWRC). The audit covered the period July 1, 1997 through December 31, 1999.

GENERAL REVENUE ACCOUNT

Expenditures required for the general operations of the Charleston Work/Study Release Center were paid from the following appropriated account:

<table>
<thead>
<tr>
<th>FUND NUMBER</th>
<th>DESCRIPTION</th>
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</thead>
<tbody>
<tr>
<td>0450-0608</td>
<td>Charleston Work Release</td>
</tr>
</tbody>
</table>

LOCAL ACCOUNTS

During the audit period, CWRC maintained two local accounts which are described as follows:

Trustee Account

To maintain monies received from inmates upon entering the facility, as well as, all monies sent to such inmates or earned by such inmates as compensation for work performed while incarcerated. Inmates utilize the funds maintained in this account through the use of money request forms and receive the balance of their account upon parole or discharge.
Inmate Benefit Fund

To maintain funds from telephone commissions, vending machine commissions, interest from the trustee account, and one-third of the money received from inmates for laundry. The proceeds received are used to pay for cable television, washer/dryer purchases and repairs, miscellaneous medical supplies for inmates, and air conditioners for the benefit of the entire inmate population. This account was closed on June 30, 2000 with the remaining balance transferred to the Division of Corrections' Inmate Benefit Fund Special Revenue Account.

COMPLIANCE MATTERS

Chapter 25, Article 1 of the West Virginia Code generally governs the Charleston Work/Study Release Center. We tested applicable sections of the above plus other applicable chapters, articles, and sections of the West Virginia Code as they pertain to financial matters. Our findings are discussed below.

Lack of Effective System of Internal Controls

During the course of our examination, it became apparent to us, based on the observed noncompliance with the West Virginia Code, Charleston Work/Study Release Center did not have an effective system of internal controls in place to ensure compliance with applicable State laws. Chapter 5A, Article 8, Section 9 of the West Virginia Code, as amended, states in part:

"The head of each agency shall:

... (b)Make and maintain records containing adequate and proper documentation of the organization, functions, policies, decisions, agency designed to furnish information to
protect the legal and financial rights of the state and of persons directly affected by the agency's activities..."

This law requires the CWRC Administrator to have in place an effective system of internal controls in the form of policies and procedures set up to ensure CWRC operates in compliance with the laws, rules and regulations which govern it.

During the audit of the Charleston Work/Study Release Center, we found the following noncompliance with State laws and other rules and regulations: (1) We noted 65 instances of CWRC spending State funds totaling $4,626.23 for building repairs and maintenance which were the responsibility of the lessor. (2) Based on inmate time cards we noted numerous instances in which inmates were not being paid for the correct number of hours worked. (3) We noted CWRC did not comply with the Division of Highways contract for inmate labor. (4) The CWRC did not collect the correct amount of rent from inmates, undercharging 11 inmates a total of $776.66 and overcharging one resident $9.55. (5) We noted 43 instances of CWRC not properly tagging equipment, 32 of these items were not present on the equipment listing. In addition, we noted seven items CWRC could not locate. (6) The CWRC utilized the Inmate Benefit Fund (IBF) to pay two invoices totaling $120.00, which should have been paid from the State account, however, the State funds had expired. (7) The CWRC did not have documentation to support $2,003.25 in receipts and $769.06 in disbursements for inmate spending accounts. (8) The CWRC deposited one-third of the money collected from inmates for laundry ($5,281) in the Inmate...
Benefit Fund. (9) We noted numerous instances where no supporting documentation was available for personal services. (10) We noted four instances where inmate payroll totaling $1,006.80 was posted to individual inmate accounts prior to the money being received from Prison Industries. (11) During the audit period, CWRC earned $1,889.85 on inmate trustee monies and deposited this interest into the Inmate Benefit Fund.

We recommend the Charleston Work/Study Release Center comply with Chapter 5A, Article 8, Section 9(b) of the West Virginia Code, as amended, and establish a system of internal controls.

Agency's Response

All operational procedures and staff notices are being reviewed to ensure the necessary modifications occur compliant with the findings of this report. In addition, the Division's Internal Auditor will conduct periodic checks to ensure compliance with operational procedures.

Noncompliance with Lease Agreement

We noted 65 instances of the Charleston Work/Study Release Center expending State funds totaling $4,626.23 for building repairs and maintenance which were the responsibility of the lessor. The repairs and maintenance consisted in part of paint, plumbing and electrical supplies.
The lease agreement dated January 24, 1996, between Doran H. Frame and Geraldine R. Frame (lessor) and the State of West Virginia (Charleston Work/Study Release Center, CWRC), (lessee), states in part,

"(4) MAINTENANCE - Lessor binds itself to maintain the premises, including the structure of the premises, both interior and exterior; the electrical and plumbing fixtures and equipment, except such fixtures and equipment as may be owned by Tenant; and the interior and exterior painting in a good and tenable condition equal to that of the premises as at the time possession thereof is delivered to the Tenant. If the lessor fails to maintain the interior and exterior structure of the premises, and the electrical and plumbing fixtures and equipment owned by the lessor in a good tenable condition of repair, the Tenant shall request the Lessor, in writing, to correct any deficiency which may have occurred since possession of the premises by the Tenant, provided, however, such deficiency was not caused by the neglect or acts of the Tenant. Upon refusal or neglect of Lessor to comply with Tenant's request for the repair or reinstatement of previously-existing conditions, Tenant may, thirty (30) days after receipt of such request by the Lessor, cause the repairs to be made and deduct the costs and expense thereof from the rents which may become due and payable thereafter to the Lessor until the Tenant is fully reimbursed therefore."

Paying for repairs and maintenance on the building with State funds is in noncompliance with the contract and results in the State expending funds unnecessarily. According to the Accounting Technician III, the reason the expenditures were made was because the building supervisor did not take the time to request the items from the lessor. In addition, personnel stated they purchased some items in emergency situations to make essential repairs and then did not bill the lessor for the expenditures.
We recommend the Charleston Work/Study Release Center comply with the lease agreement dated January 24, 1996.

Agency’s Response

The Charleston Work Release Center did pay for interior painting of parts of the facility. In a correctional environment, painting occurs more than the norm considered in a lease. Inmates provided the labor; therefore, the only cost was the paint. Other repairs, although minor, should have been charged to the Lessor. Staff has been advised that the landlord must be contacted for any future repairs in accordance with lease provisions.

Incorrect Payment for Inmate Hours Worked

Based on inmate time cards, we noted numerous instances of inmates not being paid for the correct number of hours worked. The following State agencies overpaid CWRC because they were billed for more hours than the inmates worked: Charleston Parks and Recreation overpaid six inmates a total of $430.25; Division of Highways overpaid four inmates a total of $110.00 and five inmates were underpaid a total of $80.05; and, Bureau of Employment Programs overpaid three inmates a total of $200.65.

The CWRC is not in compliance with the contracts it has with other State Agencies. The Charleston Parks and Recreation contract for inmate labor states in part,

"Each member of a work crew will be paid by Corrections at a rate of $5.00 per hour worked, and time and a half over (40) forty hours worked per week. Such hours of work to begin at the time each crew is picked up and ending upon their return to the Corrections facility."
The Division of Highways contract dated June 24, 1991, states in part,

"Inmates from the Charleston and Huntington Work Release Centers will be paid $4.25 per hour."

The contract with the Bureau of Employment Programs for inmate labor, states in part,

"The work crew will be paid by Corrections at a rate of $4.50 per hour. Such hours of work to begin at the time each crew is picked up and ending upon their return to Corrections facility."

Based on the hours reflected on the time cards, the correctional officers calculate the total hours worked by each inmate and the total hours worked for each agency and submits the information to the Accounting Technician III on an inmate payroll time sheet. The Accounting Technician III calculates the inmate payroll using information on the inmate payroll time sheets.

We recommend the CWRC comply with the contracts with the Charleston Parks and Recreation, Division of Highways and Bureau of Employment Programs and bill agencies only for hours worked as reflected on the inmate’s time cards.

Agency’s Response

In the future inmate payrolls will be reviewed for accuracy before they are submitted to the agencies for payment.

Contract Monitoring

During our testing, we noted there were six months (February thru June 1999 and December 1999) CWRC did not comply with the Division of Highways’ contract for inmate labor which called for them to provide correctional officers for work crews.
During the period January 22, 1999 through June 30, 1999, inmates were underpaid $3,131.21 because they were paid an hourly rate of $4.25 per hour instead of $4.50 per hour as specified in the contract signed January 21, 1999.

The contract with Division of Highways for inmate labor dated January 21, 1999 states in part,

"Corrections agrees to provide correctional officers to supervise the inmate crews. Corrections correctional officers may act as work supervisors of the inmates under the general supervision of Highways personnel. . . Highways will reimburse Corrections correctional officers at the nominal rate of pay of $2,188.00 per month per officer . . . (5) The rate of pay (to be reimbursed by Highways) will vary according to the status of the inmate. Inmates from correctional Centers will be paid at the rate of $1.50 per hour and Inmates from Work Release Centers will be paid at the rate of $4.50 per hour . . . (13) Corrections will invoice Highways twice a month for amounts due to the inmate work crew members and for Corrections officer(s) for work performed pursuant to this agreement, and Highways will reimburse Corrections by processing an intergovernmental transfer of the amounts so due." **Emphasis added**

We also noted, CWRC did not comply with the Bureau of Employment Programs' contract for inmate labor. Three inmates were overpaid $168.50 according to the contract on file at CWRC which calls for the inmates to be paid at the hourly rate of $4.50 per hour. The inmates were actually paid at the rate of $5.00 per hour.

The contract with the Bureau of Employment Programs for inmate labor, states in part,

"The work crew will be paid by Corrections at a rate of $4.50 per hour. Such hours of work to begin at the time each crew is picked up
and ending upon their return to Corrections facility.”

Since CWRC had to employ additional correctional officers to comply with the contract, there were no officers available to send out with work crews for the February 1999 thru June 1999 period. The Division of Highways verbally requested CWRC gradually reduce the number of correctional officers provided for work crew supervision due to the lack of work available. No officers were provided December 1999 in response to this request. Since no officers were provided and Division of Highways did not reimburse CWRC for providing officers, there was no monetary effect.

There is no apparent reason for not paying the inmates at the hourly rate specified in the contract with the Division of Highways. According to CWRC personnel, there is a new contract with Bureau of Employment Programs, which states the inmates are to be paid $5.00 per hour. However, the contract on file with CWRC states the inmates are to be paid $4.50 per hour.

We recommend the Charleston Work/Study Release Center comply with the contracts to provide inmate labor to the Division of Highways and Bureau of Employment Programs. We further recommend any changes to the contract be made by way of a written amendment.

Agency’s Response

The Charleston Work Release Center was verbally told the contract with the Division of Highways dated January 21, 1999 was not to be effective until July 1, 1999, thereby creating the discrepancy reported on the hourly rate.
The contract with the Bureau of Employment Programs is outdated and the hourly rate has changed although not in writing. The contents of the contract remain the same but the rate changes as set by Employment Programs. We will request a new contract setting forth the accurate hourly rate and also provide language that any changes in hourly rates must be accompanied by a signed amendment by both parties.

Incorrect Rent Collection

During our testing, we noted numerous instances of the CWRC not collecting the correct amount of rent from inmates. The CWRC undercharged 11 inmates a total of $776.66 and overcharged one inmate $9.55.

The West Virginia Division of Corrections Policy Directive 664.05, dated January 6, 1997, states in part,

"Any inmate who receives a salary or is otherwise monetarily compensated for work performed outside of institutional work or educational enrollment is to be assessed a rent charge. The rate is to be four (4) dollars per day. This is to include all inmates who are assigned to road crews, laundries, the Farm Commission, or any other work place and is applicable to both maintenance and work release status inmates regardless of the institution to which assigned . . ."

Since rent collected from inmates is used to reimburse the food and rent line items, undercharging for rent results in those funds not being available for the purpose of reducing State expenditures. In addition, the resident who was overcharged was deprived of the use of his funds in the amount of the overcharge. The undercharges resulted from the use of an outdated policy
directive which called for the inmates to pay 30% of their earnings in rent as opposed to the current directive which requires rent to be paid at the rate of four dollars a day.

We recommend the Charleston Work/Study Release Center comply with West Virginia Division of Corrections Policy Directive 664.05.

Agency’s Response

Charleston Work Release Center will comply with the current policy, however, it needs clarified and modified, as every inmate “working” cannot reasonably pay $4.00 per day.

Equipment Inventory

We noted in 43 instances the CWRC did not properly tag equipment. We also noted 32 of these items were not present on CWRC’s equipment listing.

In addition, we were unable to locate the following items:

<table>
<thead>
<tr>
<th>Description</th>
<th>Tag #</th>
<th>Serial #</th>
<th>Cost</th>
</tr>
</thead>
<tbody>
<tr>
<td>Booster Heater</td>
<td>1611</td>
<td>149684693</td>
<td>$1,784.04</td>
</tr>
<tr>
<td>Maytag Washing Machine</td>
<td>1628</td>
<td>11185255</td>
<td>489.00</td>
</tr>
<tr>
<td>Large platform truck</td>
<td>Unknown</td>
<td>Unknown</td>
<td>172.25</td>
</tr>
<tr>
<td>MC 12V two speed drill kit</td>
<td>Unknown</td>
<td>Unknown</td>
<td>79.00</td>
</tr>
<tr>
<td>Straight line jigsaw</td>
<td>Unknown</td>
<td>Unknown</td>
<td>34.98</td>
</tr>
<tr>
<td>NR 9pc combo wrench set-inch</td>
<td>Unknown</td>
<td>Unknown</td>
<td>24.88</td>
</tr>
<tr>
<td>24'' wrecking bar</td>
<td>Unknown</td>
<td>Unknown</td>
<td>6.44</td>
</tr>
</tbody>
</table>

The CWRC was unable to provide inventory disposition forms for these items with a total value of $2,590.59.
Sections 3.2 and 3.11 of the Purchasing Division’s Inventory Management and the Surplus Property Disposition Handbook states in part,

"Agencies are responsible for all property, regardless of its state (removable or fixed), origin, or acquisition cost." "Identification Tags: All equipment over $1,000 will have a numbered tag and that equipment will be placed into the agency’s inventory system. Agencies will be responsible for obtaining and placing the proper tags on all equipment under their jurisdiction. Tags are to be placed on all items of property/equipment in such a manner that it may be easily seen and read."

In addition, this is in noncompliance with Section 4 of the Inventory Management and Surplus Property Disposition Handbook which states in part,

4.1 "The Surplus Property Unit is responsible for the disposition of All State property no longer needed by the owning agency, regardless of the acquisition cost. Even though the reportable capitalization figure is $1,000.00 for reportable equipment, property costing less than $1,000.00 must also be retired to the Surplus Property Unit."

4.2 "It is important to remember that the Surplus Property Unit must approve all methods of disposition with the exception of "Lost" "Stolen" or "Destroyed" regardless of the acquisition cost. All property no longer needed in a department is to be retired to the Surplus Property Unit of the Purchasing Division."

4.3.1 "All agencies no longer needing equipment/property must follow the retirement procedures as outlined in this manual and the "Inventory Management WVFIMS Fixed Asset System Training Manual." Agencies retiring equipment with an acquisition of $1,000.00 or less and not in the WVFIMS Fixed Asset system are required to use the Surplus Property Retirement Form, WV-103 form (See Appendix - A). This form should accompany the equipment to Surplus Property."
4.3.2 "Agencies retiring equipment with an acquisition of $1,000.00 or more are required to retire the equipment to Surplus Property electronically using the WV FIMS Fixed Asset System. The retirement process via WV FIMS Fixed Asset system will automatically generate an FIMS agency retirement cover sheet. This agency retirement cover sheet should accompany the equipment to Surplus Property for proper completion of the retirement."

All equipment should be properly tagged to allow for proper inventory control. The Charleston Work/Study Release Center personnel were not sure as to why the items had not been tagged. In addition, not completing an equipment disposition form may result in the conversion of State property to personal use, because there is no record of what happened to the equipment. The Administrator stated they disposed of the Booster Heater through the city’s garbage collection because the item was no longer working. According to the Accounting Technician III, they also disposed of the washer via the city’s garbage collection. The CWRC was unable to provide an inventory disposition form for the above items.

We recommend the CWRC comply with Sections 3.2, 3.11 and 4 of the Purchasing Division’s Inventory Management and Surplus Property Disposition Handbook.

Agency’s Response

Charleston Work Release Center will comply with the Purchasing Division’s Inventory Management and Surplus Property Disposition Handbook.
Use of Inmate Benefit Fund for State Purchases

The CWRC utilized the Inmate Benefit Fund to pay two unpaid invoices totaling $120.00; these invoices should have been paid from the State account, however, the State funds had expired. The first invoice was for $110.00 and was paid to American Business Credit for the monthly fax rental. The second invoice was for $10.00 and was paid to Rampage for the Administrator's monthly pager rental.

The Department of Corrections Policy Directive 367.03, states in part,

"It is the responsibility of the Warden/ Superintendence/Administrator, to ensure that each expenditure, made from this account, will be beneficial to either a majority of the population or a specific group of inmates (i.e., protective custody) in their respective institution and that the specific expenditure is not one for essential mandated services or commodities which must be furnished from State appropriation. Essential mandated services or commodities are those required necessities of life such as food, clothing, medical care, etc . . . ."

The Charleston Work/Study Release Center personnel stated the reason the unpaid invoices were paid from the Inmate Benefit Fund was because the fiscal year had ended and this was the only way to pay the outstanding invoices.

We recommend the CWRC comply with the Division of Corrections Policy Directive 367.03.

Agency's Response

Charleston Work Release Center will comply with Division of Corrections Policy Directive 367.03.
No Supporting Documentation for Trustee Fund Transactions

The CWRC did not have documentation to support $2,003.25 in inmate receipts and $769.06 in disbursements from inmate spending accounts. In reference to supporting documentation for receipts, CWRC was unable to locate two inmate files which should have contained the inmate's time cards verifying hours worked.

The missing supporting documentation for disbursements was comprised of the following: two instances of missing inmate money request forms for disbursements totaling $279.00; five instances totaling $239.94 of supporting documentation not being present to account for money requested over the $40.00 allowance amount; two instances of missing documentation totaling $77.10 for medicine purchases; and four instances totaling $173.02 of money request forms for disbursements to inmates not being signed by an appropriate CWRC official.

Chapter 5A, Article 8, Section 9 of the West Virginia Code, as amended, states in part:

"The head of each agency shall:

. . . (b) Make and maintain records containing adequate and proper documentation of the organization, functions, policies, decisions, procedures, and essential transactions of the agency designated to furnish information to protect the legal and financial rights of state and of persons directly affected by the agency's activities . . . ."

The CWRC did not retain the supporting documentation to support the receipt or disbursement of funds for the trustee account. Although the Accounting Technician III stated she did not process the transaction without the appropriate documentation, CWRC was unable to provide us with the documentation.
We recommend the Charleston Work/Study Release Center comply with Chapter 5A, Article 8, Section 9 of the West Virginia Code, as amended.

Agency's Response

The Accounting Technician does not process receipts or disbursements without the appropriate documentation. It is our belief that the particular documentation has been misfiled.

Laundry Receipts

The Charleston Work/Study Release Center deposited one-third of the money collected from inmates for laundry ($5,281) in the Inmate Benefit Fund (IBF).

This is in noncompliance with the Department of Corrections Policy Directive 367.03, which states in part,

"The following type of funds shall be added to the Inmate Benefit Account documentation as set forth below shall be maintained.
(A). Profits from exchange sales . . .
(B). Donations . . .
(C). Interest Earned . . .
(D). Income from Vending Machines . . .
(E). Telephone Commissions . . ."

According to the Accounting Technician III, CWRC has always deposited one-third of all receipts collected for laundry into the Inmate Benefit Fund because the washers and dryers are generally purchased with IBF monies. She also stated the expenditures for utilities and laundry detergent are paid from the State account. The CWRC should make all laundry related expenditures from the IBF account and deposit the receipts back into the account from which the monies were expended.
We recommend the CWRC amend the Division of Corrections Policy Directive 367.03 to allow deposits of laundry money into the IBF. We further recommend all disbursements relating to laundry be made from the IBF.

Agency’s Response

The Charleston Work Release Center will comply with recommendation of all receipts and disbursements regarding the laundry occur within the Inmate Benefit Fund.

Missing or Incomplete Documentation
For Payroll Transactions

During our audit of the CWRC personal services, we noted numerous instances where no supporting documentation was available. First, we could not obtain the payroll register for July 16, 1997 to verify the payroll. Next, we were unable to obtain any documentation to support these payroll deductions: 13 instances of deductions for Mountaineer Flexible Benefits totaling $278.27 and involving four employees, and five instances totaling $202.50 involving three employees for credit union deductions. Also, there were 24 instances totaling $714.54 for seven employees whose Federal and/or State taxes were not withheld at the rate requested on their W-4 and IT-104 withholding forms in their files; and three instances totaling $7.76 where one employee’s optional insurance was incorrectly tax sheltered.

There was one employee who was not paid according to his WV-11 Personnel Action Form resulting in an underpayment of $9.91. Also, one employee was underpaid $19.33 and one employee was overpaid $14.54 as a result of posting and/or calculation errors.
Overtime was paid to seven employees in the amount of $2,572.55 for 192.5 hours when there was no approval on the overtime justification sheet. The CWRC was unable to locate time sheets for March 1998 for six employees. In addition we noted the following: 11 instances involving six employees where a supervisor did not sign the time sheets; 14 instances where seven employees did not have leave requests to support annual leave taken totaling 116 hours; 15 instances where five employees did not have leave requests to support sick leave taken totaling 403.25 hours; six instances where annual leave requests for four employees, totaling 25 hours, were not approved by the employees' supervisor; six instances where sick leave requests for five employees, totaling 51 hours, were not approved by the employees' supervisor; and, one instance where the supervisor did not sign a request for annual leave but instead the form was stamped with the Administrator's signature stamp.

Chapter 5A, Article 8, Section 9, of the West Virginia Code, states in part,

"The head of each agency shall . . . (b) Make and maintain records containing adequate and proper documentation of the organization, functions, policies, decisions, procedures and essential transactions of the agency designed to furnish information to protect the legal and financial rights of the State and of persons directly affected by the agency's activities . . . ."

The CWRC's lack of effective internal control resulted in numerous payroll miscalculations. In addition, the lack of leave request forms and time sheets increase the chance of employees
taking time off without properly requesting or being properly charged for the leave. Personnel stated they were not aware of the missing leave request forms and time sheets.

We recommend the CWRC comply with Chapter 5A, Article 8, Section 9 of the West Virginia Code, as amended.

Agency's Response

All payroll files will be audited for appropriate supporting documentation and every individual’s deductions will be audited to ensure accuracy with supporting documentation.

Charleston Work Release Center will devise an operational procedure for the use of sick and annual leave and time sheet submission; with emphasis on timely requests and approval by supervisor.

Payroll Posted Prior to Receipt of Funds

We noted four instances where inmate payroll totaling $1,006.80 was posted to individual inmate accounts prior to the money being received from Prison Industries. In addition, we noted one instance of CWRC loaning $196.30 of Inmate Benefit Fund money to seven inmates for the purchase of clothing.

Chapter 25, Article 1, Section 3a, of the West Virginia Code states in part,

"The superintendent of each institution, when such is deemed necessary, shall receive and take charge of the money and valuables of all inmates in his institution and all money or valuables sent to such inmates or earned by such inmates as compensation for work performed while they are domiciled there. The superintendent shall credit such money and earnings to the inmate entitled thereto and shall keep an accurate account of all such
money and valuables so received, which account shall be subject to examination by the state commissioner of public institutions.”

Department of Corrections Policy Directive 367.03, states in part,

“It is the responsibility of the Warden/Superintendent/Administrator, to ensure that each expenditure, made from this account, will be beneficial to either a majority of the population or a specific group of inmates (i.e., protective custody) in their respective institution and that the specific expenditure is not one for essential mandated services or commodities which must be furnished from State appropriation.”

Posting payroll to individual accounts before funds are received can result in an inmate spending money belonging to other inmates. Charleston Work/Study Release Center personnel stated payrolls were not being processed timely due to personnel changes at Prison Industries. In addition, a former correctional officer was allowed to take seven inmates shopping for “work crew” clothing with an Inmate Benefit Fund check. Four inmates did not pay back the loan in a prompt manner because CWRC thought it was only fair to wait until the respective inmates had received wages, prior to taking the money for the loan.

We recommend the CWRC comply with Chapter 25, Article 1, Section 3a of the West Virginia Code and the Division of Corrections Policy Directive 367.03.

Agency’s Response

Inmate Payroll will be given priority so that every attempt is made that checks are received prior to release of any money.
Trustee Account Interest

During our audit period, the CWRC earned $1,889.85 on inmate trustee monies and deposited this interest into the Inmate Benefit Fund.

The CWRC is in noncompliance with West Virginia Division of Corrections Policy Directive 367.03, which states in part,

"Interest that may be earned from deposits of Inmate Benefit Funds into a savings account will become the property of the Inmate Benefit Fund. A record shall be maintained showing the amount, date the interest was deposited to the account. These records will include a copy of each check received and record of deposit to the account."

Only funds designated as Inmate Benefit Funds should be deposited into the Inmate Benefit Fund. The interest earned on the Trustee Account should be deposited into the Trustee Account and allocated to each respective inmate. Charleston Work/Study Release Center personnel stated the allocation of interest to each respective inmate based on the average daily balance was not possible with the current computer software.

We recommend the Charleston Work/Study Release Center comply with West Virginia Division of Corrections Policy Directive 367.03.

Agency's Response

Charleston Work Release Center explored the possibility with the banks in Charleston of prorating the interest in the Trustee account to each inmate. None were able to do so as we hold a master account with the bank and not individual accounts and we currently do not have the software to accommodate this. Rather
than not take advantage of the interest for the inmate population, it was decided to deposit the interest in the Inmate Benefit Fund. We will revise our Policy Directive to include this until such time, if feasible, our proposed automated system is implemented which will perform the function.
INDEPENDENT AUDITORS' OPINION

The Joint Committee on Government and Finance:

We have audited the statement of appropriations, expenditures and changes in fund balances of the Charleston Work/Study Release Center for the period ending December 31, 1999 and for the years ending June 30, 1999 and June 30, 1998. The financial statement is the responsibility of the management of the Charleston Work/Study Release Center. Our responsibility is to express an opinion on the financial statement based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As described in Note A, the financial statement was prepared on the cash and modified cash basis of accounting, which are comprehensive bases of accounting other than generally accepted accounting principles.

In our opinion, the financial statement referred to above presents fairly, in all material respects, the appropriations and expenditures of the Charleston Work/Study Release Center for the period ended December 31, 1999 and the years ended June 30, 1999 and June 30, 1998 on the bases of accounting described in Note A.

Our audit was conducted for the purpose of forming an opinion on the basic financial statement taken as a whole. The supplemental information is presented for the purpose of additional analysis and is not a required part of the basic financial statement. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statement and, in our opinion, is fairly stated in all material respects in relation to the basic financial statement taken as a whole.

Respectfully submitted,

Theodore L. Shanklin, CPA, Director
Legislative Post Audit Division

August 14, 2000

Auditors: Michael A. House, CPA, Supervisor
David N. Harris, CPA, Auditor-in-Charge
Amanda L. Poff
WEST VIRGINIA DIVISION OF CORRECTIONS

CHARLESTON WORK/STUDY RELEASE CENTER

STATEMENT OF APPROPRIATIONS/CASE RECEIPTS,
EXPENDITURES/DISBURSEMENTS AND CHANGES

IN FUND BALANCES

<table>
<thead>
<tr>
<th>Period Ended December 31, 1999</th>
<th>General Revenue</th>
<th>Trust Funds</th>
<th>Combined Totals</th>
</tr>
</thead>
<tbody>
<tr>
<td>Appropriations/Cash Receipts</td>
<td>$767,675.00</td>
<td>$275,903.14</td>
<td>$1,043,578.14</td>
</tr>
<tr>
<td>Expenditures/Disbursements:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Personal Services</td>
<td>221,270.26</td>
<td>0.00</td>
<td>221,270.26</td>
</tr>
<tr>
<td>Employee Benefits</td>
<td>85,037.81</td>
<td>0.00</td>
<td>85,037.81</td>
</tr>
<tr>
<td>Current Expenses</td>
<td>69,166.62</td>
<td>0.00</td>
<td>69,166.62</td>
</tr>
<tr>
<td>Repairs and Alterations</td>
<td>2,331.23</td>
<td>0.00</td>
<td>2,331.23</td>
</tr>
<tr>
<td>Equipment</td>
<td>4,955.44</td>
<td>0.00</td>
<td>4,955.44</td>
</tr>
<tr>
<td>Fund Transfers</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td>Inmate Funds and Benefits</td>
<td>0.00</td>
<td>274,169.21</td>
<td>274,169.21</td>
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<tr>
<td></td>
<td>382,761.36</td>
<td>274,169.21</td>
<td>656,930.57</td>
</tr>
<tr>
<td>Appropriations/Cash Receipts Over/ (Under) Expenditures/Disbursements</td>
<td>384,913.64</td>
<td>1,733.93</td>
<td>386,647.57</td>
</tr>
<tr>
<td>Expirations and Expenditures After June 30</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td>Beginning Balance</td>
<td>0.00</td>
<td>47,406.76</td>
<td>47,406.76</td>
</tr>
<tr>
<td>Ending Balance</td>
<td>$384,913.64</td>
<td>$49,140.69</td>
<td>$434,054.33</td>
</tr>
</tbody>
</table>

See Notes to Financial Statement
<table>
<thead>
<tr>
<th>Year Ended June 30, 1999</th>
<th>Year Ended June 30, 1998</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Revenue</strong></td>
<td><strong>Revenue</strong></td>
</tr>
<tr>
<td>General</td>
<td>Trust</td>
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<tr>
<td>$745,465.55</td>
<td>$523,565.07</td>
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<tr>
<td>408,933.89</td>
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<td>141,973.98</td>
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<td>150,436.55</td>
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<td>1,483.30</td>
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<tr>
<td>11,790.63</td>
<td>0.00</td>
</tr>
<tr>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td>0.00</td>
<td>529,484.53</td>
</tr>
<tr>
<td>714,618.35</td>
<td>529,484.53</td>
</tr>
<tr>
<td>30,847.20</td>
<td>(5,919.46)</td>
</tr>
<tr>
<td>(32,047.20)</td>
<td>0.00</td>
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<tr>
<td>0.00</td>
<td>53,326.22</td>
</tr>
<tr>
<td>$ 0.00</td>
<td>$ 47,406.76</td>
</tr>
</tbody>
</table>
Note A - Accounting Policy

Accounting Method: The modified cash basis of accounting is followed for the General Revenue Fund. The major modification from the cash basis is that a 31-day carry-over period is provided at the end of each fiscal year for the payment of obligations incurred in that year. All balances of the General Revenue Fund appropriations for each fiscal year expire on the last day of such fiscal year and revert to the unappropriated surplus of the fund from which the appropriations were made, except that expenditures encumbered prior to the end of the fiscal year may be paid up to 31 days after the fiscal year-end; however, appropriations for buildings and land remain in effect until three years after the passage of the act by which such appropriations were made. The cash basis of accounting is followed by all other funds. Therefore, certain revenues 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. Accordingly, the financial statement is not intended to present financial position and results of operations in conformity with generally accepted accounting principles.

Expenditures paid after June 30, in the carry-over period and expirations were as follows:

<table>
<thead>
<tr>
<th>Expenditures</th>
<th>Expirations</th>
</tr>
</thead>
<tbody>
<tr>
<td>Paid After June 30,</td>
<td>July 31,</td>
</tr>
<tr>
<td>1999</td>
<td>1999</td>
</tr>
<tr>
<td>$30,847.20</td>
<td>$47,967.03</td>
</tr>
<tr>
<td>$0.00</td>
<td>$0.00</td>
</tr>
</tbody>
</table>

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 the 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 Employee's Retirement System. Employees' contributions are 4.5% of their annual compensation and employees have vested rights under certain circumstances. The Charleston Work/Study Release Center matches contributions at 9.5% of the compensation on which the employees made contributions.
The Charleston Work/Study Release Center’s pension expenditures were as follows:

<table>
<thead>
<tr>
<th>General Revenue</th>
<th>Year Ended June 30, 1999</th>
<th>1998</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$38,943.62</td>
<td>$34,630.50</td>
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</tbody>
</table>
SUPPLEMENTAL INFORMATION
WEST VIRGINIA DIVISION OF CORRECTIONS
CHARLESTON WORK/STUDY RELEASE
STATEMENT OF APPROPRIATIONS AND EXPENDITURES

GENERAL REVENUE

<table>
<thead>
<tr>
<th></th>
<th>For the Period Ended</th>
<th>Year Ended June 30,</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>December 31, 1999</td>
<td>1999</td>
</tr>
<tr>
<td>Appropriations</td>
<td>$767,675.00</td>
<td>$745,465.55</td>
</tr>
<tr>
<td></td>
<td></td>
<td>$702,764.50</td>
</tr>
<tr>
<td>Expenditures:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Personal Services</td>
<td>221,270.26</td>
<td>409,577.80</td>
</tr>
<tr>
<td></td>
<td></td>
<td>372,433.59</td>
</tr>
<tr>
<td>Employee Benefits</td>
<td>85,037.81</td>
<td>155,830.03</td>
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<tr>
<td></td>
<td></td>
<td>136,041.65</td>
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<tr>
<td>Current Expenses</td>
<td>69,166.62</td>
<td>166,716.29</td>
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<tr>
<td></td>
<td></td>
<td>161,150.93</td>
</tr>
<tr>
<td>Repairs and Alterations</td>
<td>2,331.23</td>
<td>1,550.80</td>
</tr>
<tr>
<td></td>
<td></td>
<td>2,799.04</td>
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<tr>
<td>Equipment</td>
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</tr>
<tr>
<td></td>
<td></td>
<td>23,339.29</td>
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<tr>
<td>Fund Transfers</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td></td>
<td></td>
<td>7,000.00</td>
</tr>
<tr>
<td></td>
<td>382,761.36</td>
<td>745,465.55</td>
</tr>
<tr>
<td></td>
<td></td>
<td>702,764.50</td>
</tr>
<tr>
<td></td>
<td>384,913.64</td>
<td>30,847.20</td>
</tr>
<tr>
<td></td>
<td></td>
<td>47,967.03</td>
</tr>
<tr>
<td>Transmittals Paid After June 30</td>
<td>0.00</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Balance</td>
<td>$384,913.64</td>
<td>$30,847.20</td>
</tr>
<tr>
<td></td>
<td></td>
<td>$47,967.03</td>
</tr>
</tbody>
</table>
WEST VIRGINIA DIVISION OF CORRECTIONS
CHARLESTON WORK/STUDY RELEASE CENTER
STATEMENTS OF CASH RECEIPTS, DISBURSEMENTS
LOCAL ACCOUNTS

<table>
<thead>
<tr>
<th></th>
<th>Period Ended</th>
<th>Year Ended</th>
<th>Year Ended</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>December 31,</td>
<td>June 30,</td>
<td>June 30,</td>
</tr>
<tr>
<td></td>
<td>1999</td>
<td>1999</td>
<td>1998</td>
</tr>
<tr>
<td><strong>Trustee Account</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Beginning Balance</td>
<td>$ 46,135.42</td>
<td>$ 50,838.39</td>
<td>$ 31,023.80</td>
</tr>
<tr>
<td>Cash Receipts</td>
<td>271,380.63</td>
<td>514,934.73</td>
<td>402,823.00</td>
</tr>
<tr>
<td>TOTAL CASH TO ACCOUNT FOR</td>
<td>$317,516.05</td>
<td>$565,773.12</td>
<td>$433,846.80</td>
</tr>
<tr>
<td>Cash Disbursements</td>
<td>$269,224.50</td>
<td>$519,637.70</td>
<td>$383,008.41</td>
</tr>
<tr>
<td>Ending Balance</td>
<td>48,291.55</td>
<td>46,135.42</td>
<td>50,838.39</td>
</tr>
<tr>
<td>TOTAL CASH ACCOUNTED FOR</td>
<td>$317,516.05</td>
<td>$565,773.12</td>
<td>$433,846.80</td>
</tr>
<tr>
<td><strong>Recreation Account (Inmate Benefit Fund)</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Beginning Balance</td>
<td>$ 1,271.34</td>
<td>$ 2,487.83</td>
<td>$ 1,353.38</td>
</tr>
<tr>
<td>Cash Receipts</td>
<td>4,522.51</td>
<td>9,630.34</td>
<td>7,605.44</td>
</tr>
<tr>
<td>TOTAL CASH TO ACCOUNT FOR</td>
<td>$5,793.85</td>
<td>$11,118.17</td>
<td>$8,958.82</td>
</tr>
<tr>
<td>Cash Disbursements</td>
<td>$ 4,944.71</td>
<td>$ 9,846.83</td>
<td>$ 6,470.99</td>
</tr>
<tr>
<td>Ending Balance</td>
<td>849.14</td>
<td>1,271.34</td>
<td>2,487.83</td>
</tr>
<tr>
<td>TOTAL CASH ACCOUNTED FOR</td>
<td>$5,793.85</td>
<td>$11,118.17</td>
<td>$8,958.82</td>
</tr>
</tbody>
</table>
STATE OF WEST VIRGINIA

OFFICE OF THE LEGISLATIVE AUDITOR, TO WIT:

I, Thedford L. Shanklin, CPA, Director of the Legislative Post Audit 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 8th day of October, 2000.

Thedford L. Shanklin, CPA, Director
Legislative Post Audit Division

Copy forwarded to the Secretary of the Department of Administration to be filed as a public record. Copies forwarded to the Charleston Work/Study Release Center; Governor; Attorney General; and, State Auditor.