

LEGISLATIVE POST AUDIT REPORT

West Virginia Public Employees Insurance Agency Limited Scope Audit of Billing and Collections for State Agency Accounts

For the Period July 1, 2010 - June 30, 2011

AUDIT SUMMARY

- Credits Applied to Improper Accounts
- Employee Insurance Enrollment Omission
- WVU Escrow Payment Posting Issues and not Paid Timely
- Agencies did not use Available Credits



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WEST VIRGINIA LEGISLATURE
Joint Committee on Government and Finance

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The Joint Committee on Government and Finance:

In compliance with the provisions of the W. Va. Code §4-2, as amended, we have conducted a limited scope post audit of the West Virginia Public Employees Insurance Agency (PEIA) for the period of July 1, 2010 through June 30, 2011.

Our limited scope audit was conducted at the behest of the Legislative Auditor. We limited our review to the Billing and Collection of PEIA Premiums for State Agencies and Colleges and Universities for the period of July 1, 2010 to June 30, 2011.

We have conducted our audit in accordance with Generally Accepted Government Auditing Standards. Our audit disclosed certain findings, which are detailed in this report. Findings deemed inconsequential to the financial operations of the agency were discussed with management. PEIA management responded to the audit findings; we have included the responses at the end of the report.

Respectfully submitted,

A handwritten signature in black ink that reads "Stacy L. Sneed".

Stacy L. Sneed, CPA, CICA, Director
Legislative Post Audit Division

SLS/lms

**WEST VIRGINIA PUBLIC EMPLOYEES INSURANCE AGENCY
JULY 1, 2010 – JUNE 30, 2011**

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WEST VIRGINIA PUBLIC EMPLOYEES INSURANCE AGENCY
JULY 1, 2010 – JUNE 30, 2011

EXECUTIVE SUMMARY

Finding 1 Credits applied to Improper Employees

- ◆ PEIA Accounting System allows credits issued to an employee be applied to another employee's billings;
- ◆ PEIA Accounting System allows credits for Employer Paid Premiums to be applied to Employee Billings and vice versa;
- ◆ PEIA Accounting System allows credits for Health Insurance Premiums to be applied to Life Insurance Billings and vice versa;
- ◆ Because of the complexity of the PEIA Accounting System it was not cost effective for either PEIA or us to determine if the employee paid the premium or if credits were applied for any Non-EPICS Payments; and
- ◆ A survey of active Benefit and Web Contribution Coordinators indicated confusion in how and when to apply credits.

Auditor's Recommendation

We recommend PEIA disallow agencies to use the "Use All" option for applying credits to available balances. We also recommend PEIA work with agencies to clarify the confusion over how and when to apply credits, such as additional training on how to ensure credits issued for a specific employee/type of insurance are applied to each employee's individual account.

Spending Unit's Response

See Appendix A

Finding 2 Employee Insurance Enrollment Omission

- ◆ Employee was not enrolled in selected Optional and Dependent Life Insurance Plans upon transfer to another state agency;
- ◆ Forms were completed and signed by employee, approved by the agency benefit coordinator and scanned by PEIA; and
- ◆ No premiums were billed or withheld from the employees pay.

Auditor's Recommendation

We recommend PEIA notify all agency benefit coordinators to inform employees to verify the accuracy of withholdings being deducted from each employee's pay for any insurance they are enrolled in or believe they should be enrolled in and notify the coordinators of any discrepancies. We further recommend PEIA implement a formal policy for agency review of changes made on employee accounts by PEIA.

Spending Unit's Response

See Appendix A

Information Item 1 **WVU Escrow Payment Posting Issues and not Paid Timely**

- ◆ Payments totaling approximately \$2.7 million were withheld from nine and ten month employee's paychecks for Escrow Premiums during Fiscal Year 2011 and not remitted until September 2011;
- ◆ WVU does not use the Web Contribution System to submit this payment; instead they send an electronic transfer of funds and starting Sept 2011 an electronic file detailing the individual accounts and amounts. Prior to Sept 2011 a paper file was sent;
- ◆ Because the Web System was not used, it was not cost effective for PEIA to manually transfer the amounts into the individual accounts; instead they had the system auto apply the amounts. PEIA was not sure how the system applied the premiums to the individual accounts;
- ◆ Every Higher Education Institution handles the remittance of the escrow premiums differently. According to PEIA, WVU is the only institution which does not utilize the Web Contribution System for remitting escrow premiums;
- ◆ WVU earned interest¹ of approximately \$7,700 to \$10,400 without compounding and \$26,400 to \$34,000 with compounding by not remitting the escrow payments to PEIA. Had the money been remitted this interest could have been earned by PEIA; and
- ◆ PEIA could have assessed interest for premiums not being remitted in a timely manner totaling approximately \$11,600 against WVU.

Auditor's Recommendation

We recommend PEIA require WVU to submit escrow payments monthly along with the regular EPICS Withholdings through the PEIA Web Contributions System to ensure proper accounts receive credit for the payments and give PEIA the opportunity to invest the funds as appropriate. We further recommend PEIA assess the interest penalty allowed by WV Code §5-16-18(g) if WVU does not submit escrow monies promptly in the future.

Spending Unit's Response

See Appendix A

Informational Item 2 **Agencies did not use Available Credits**

- ◆ PEIA issued credits totaling approximately \$2,024 to three agencies for overpayments of employee/employer premiums, which have either not been refunded to the employee or used on employee/agency account as of September 2012; and
- ◆ We identified one employee account where the agency had applied \$8 of the available credit balance to another account, but were unable to identify the account. The employee had an outstanding balance of approximately \$340 we were unable to determine if these monies were employee/employer premiums.

Auditor's Recommendation

We recommend PEIA provide agencies with a clear understanding of what PEIA's responsibilities entail and what the agencies responsibilities are regarding credits, unapplied payments, and any resulting employee refunds.

Spending Unit's Response

See Appendix A

¹ Interest ranges are based on investment in either the WV Money Market Pool or the WV Government Money Market Pool

WEST VIRGINIA PUBLIC EMPLOYEES INSURANCE AGENCY
JULY 1, 2010 – JUNE 30, 2011

INTRODUCTION

POST AUDIT AUTHORITY

This is the report on the post audit of the Public Employees Insurance Agency, hereafter referred to as PEIA. This audit was conducted pursuant to Chapter 4, Article 2, as amended, of the West Virginia Code, which requires the Legislative Auditor to “make post audits of the revenues and funds of the spending units of the state government, at least once every two years, if practicable, to report any misapplication of state funds or erroneous, extravagant or unlawful expenditures by any spending unit, to ascertain facts and to make recommendations to the Legislature concerning post audit findings, the revenues and expenditures of the State and of the organization and functions of the State and its spending units.”

BACKGROUND²

PEIA was established under the Public Employees Insurance Act of 1971, to provide hospital, surgical, group major medical, prescription drug, group life, and accidental death and dismemberment insurance coverage to eligible employees; and to establish and promulgate rules for the administration of these plans. Benefits are made available to all active employees of the State of West Virginia and various related State agencies and local governments. Participants may elect health insurance coverage through a fully self-insured preferred provider benefit plan (PPB) or through external managed care organizations (MCO). Additionally, all participants may elect to purchase additional life insurance under the optional life insurance policy. For revenue, PEIA relies almost solely on the premiums paid directly by its participating employers and employees.

PEIA bills agencies for three categories of insurance and insurance related items: PEIA (Health and Life Insurance Billings); Retirement Health and Benefit Trust (RHBT) (other post employment benefits or OPEB); and the Annual Required Contribution (ARC) (Unfunded portion of liability). The ARC balances do not represent monies due to the PEIA; rather they represent each agencies portion of unfunded liability for OPEB.³

² Information obtained from the Public Employees Insurance Agency website <http://www.peia.wv.gov/Pages/about.aspx> and our understanding of PEIA’s procedures.

³ Governmental Accounting Standards Board Statement 45 requires the recognition of OPEB benefits in the period when services are received. These amounts are required to be reported, however there is no requirement for these amounts to be paid.

WEST VIRGINIA PUBLIC EMPLOYEES INSURANCE AGENCY
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OBJECTIVES AND METHODOLOGIES

The objectives of our post audit were as follows:

1. Determine how many agencies had past due amounts, the past due balances for those agencies and how long the balances had been past due⁴;
2. Determine who was responsible for collecting past due employer and employee premiums;
 - Based on interviews with PEIA personnel, PEIA is responsible for collecting past due premiums from the agencies. Agencies are responsible for collecting any premiums owed by employees who are on a leave of absence and remitting the monies to PEIA.
3. Determine who maintains the employer and employee contributions until submitted to PEIA;
 - Based on interviews with PEIA personnel, all premiums withheld on the semi-monthly and supplemental payrolls are deposited directly into the PEIA funds by the State Treasurer's Office the day the payroll is processed. Any additional amounts owed are maintained in the Agency's account until remitted monthly to PEIA. The exception to this is West Virginia University (WVU).⁵
4. Determine and evaluate the PEIA Collection process and the related controls as well as the form, maintenance, collection and aging of delinquent accounts by PEIA;
 - We interviewed PEIA personnel to obtain an understanding of the programs and the internal controls respective to the scope of our audit. We tested and performed other auditing procedures we considered necessary.
5. Examine PEIA records and internal control over transactions and to evaluate its compliance with the applicable laws, rules, and regulations referred to in the Audit Scope of this report.
 - In preparation for testing, we studied applicable WV Code Sections, applicable rules and regulations, and policies of PEIA. We also conducted surveys of active agency Benefit and Web Coordinators. Provisions we considered significant were documented and compliance with those requirements was verified by interview, observations of PEIA operations, and through inspections of documents and records. We obtained the financial information recorded in WVFIMS for the audit period and conducted audit procedures. We tested transactions and performed other auditing procedures we considered necessary to achieve our objectives. Additionally, we interviewed PEIA personnel to obtain an understanding of the programs and the internal controls respective to the scope of our audit.
 - To select transactions for testing, a non-statistical sampling approach was used. Our samples of transactions were designed to provide conclusions about the validity of transactions, as well as internal control and compliance attributes. Transactions were either randomly selected for testing or by using professional judgment to yield a more representative sample.
 - For data reliability over the WVU Payrolls, we relied on the data reliability procedures and results determined during the Potomac State University, a college of WVU, Audit.

PEIA management is responsible for establishing and maintaining effective internal control. Internal control is a process designed to provide reasonable assurance that objectives pertaining to the reliability of financial records, effectiveness and efficiency of operations including safeguarding of assets, and compliance with applicable laws, rules, and regulations are achieved. Because of inherent limitations in

⁴ See Appendix A, B, C for a detail listing of agencies and June 30, 2011 Balances for PEIA, RHBT, and ARC, respectively

⁵ See Informational Item 1

internal control, errors or fraud may nevertheless occur and not be detected. Also, projections of any evaluation of internal control to future periods are subject to the risk that conditions may change or compliance with policies and procedures may deteriorate.

We did not disclose any identifying information concerning employees within this report in an effort to protect the privacy and interests of all parties. This lack of disclosure is not significant to the understanding of this report and should have no impact on the usefulness of the information provided. All information pertinent to the report has been disclosed.

This communication is intended solely for the information and use of the Post Audits Subcommittee, the members of the WV Legislature, and management of PEIA. However, once presented to the Post Audits Subcommittee, this report is a matter of public record and its distribution is not limited. Our reports are designed to assist the Post Audits Subcommittee in exercising its legislative oversight function and to provide constructive recommendations for improving State operations.

We conducted this post audit, which is a performance audit, in accordance with the standards applicable to performance audits contained in generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives. An audit includes examining, on a test basis, evidence about PEIA's compliance with those requirements referred to above and performing such other procedures, as we considered necessary in the circumstances. Our audit does not provide a legal determination of PEIA's compliance with those requirements.

WEST VIRGINIA PUBLIC EMPLOYEES INSURANCE AGENCY
JULY 1, 2010 – JUNE 30, 2011

AUDIT SCOPE

We have audited PEIA for the period of July 1, 2010 through June 30, 2011. We performed this limited scope post audit at the behest of the Legislature Auditor after he was notified of discrepancies in the Joint Expense's PEIA Billings. The audit scope was limited to the Billing and Collection of Insurance Premiums for State Agencies and Colleges and Universities. We conducted this post audit, which is a performance audit, in accordance with the standards applicable to performance audits contained in Generally Accepted Government Auditing Standards.

The scope over internal controls involved only assessing those controls which were significant to the objectives listed in the Objective and Methodologies section of this report. To conclude on the adequacy of internal controls regarding PEIA as a whole was not a specific objective of this audit. Any internal control weaknesses discovered have been reported in findings if they were significant to our audit objective.

While we are reasonably certain all of the information needed to determine if the credits applied to the individual employee were issued to the specific employee, because of the way the system stores and accesses the information, it would be too time consuming and would not be an efficient use of state resources to determine to whom the credits applied to the account belonged to, given that the various individual accounts in an agency would net out; thus, our scope was limited. Also, if employees owe money for underpaid premiums and the money is not withheld through the EPICS Payroll System, the agency whom the employee is employed by is responsible for ensuring the money owed is paid to the agency. The records to support any payment by employees or refunds to employees, which did not go through the EPICS Payroll System, are kept at the individual agencies. Our scope did not include going to those agencies to verify if monies had been paid or refunded to the individuals.⁶

The schedule below lists the number of agencies, and aged balance which make up the PEIA Past Due Accounts as of June 30, 2011. (Amounts rounded to nearest hundred)

Type of Receivable	Number of Agencies[#]	0 – 30 Days	31-60 Days	61-90 Days	91 and Over	Total June 30, 2011 Balance
PEIA [*]	137	\$ 800,900	\$ 124,100	\$ 5,000	\$ 2,525,100	\$ 3,455,100
RHBT ⁺	258	483,900	23,100	22,300	623,600	1,152,900
ARC [^]	281	<u>21,248,500</u>	<u>21,412,400</u>	<u>21,542,800</u>	<u>554,578,800</u>	<u>618,782,500</u>
Total		\$22,533,300	\$21,559,600	\$21,570,100	\$557,727,500	\$623,390,500

#PEIA does not use WVFIMS Org Numbers to identify agencies, some agencies in PEIA records could contain multiple WVFIMS Orgs, such as WVU (1 agency in PEIA, 4 different Orgs in WVFIMS) or some WVFIMS Orgs could be split into multiple PEIA Accounts

*PEIA Receivable is made up of Health and Life Insurance Premiums; see **Appendix B** for detail

+RHBT Receivable is made up of the Other Post Employment Benefits (OPEB) Premiums; see **Appendix C** for detail

^ARC Receivable is the Unfunded Annual Required Contribution which is required to be reported but is not actual monies due; see **Appendix D** for detail

⁶ See Finding 1

**WEST VIRGINIA PUBLIC EMPLOYEES INSURANCE AGENCY
JULY 1, 2010 – JUNE 30, 2011**

**SPENDING UNIT CONTACTS
FOR PERIOD OF JULY 1, 2010 THROUGH JUNE 30, 2011**

Ted Cheatham Executive Director
Jason Haight, CPA Chief Financial Officer
Joe Estep Premium Accounts Manager
Sherra Barker Customer Service/Eligibility Manager

WEST VIRGINIA PUBLIC EMPLOYEES INSURANCE AGENCY
JULY 1, 2010 – JUNE 30, 2011

CONCLUSIONS

The PEIA Accounting System is a very complex system, which is required to interact with multiple other information systems, such as mainframe databases, the West Virginia EPICS⁷, online web based portals which allow members to request policy changes, and an online web payment system for agency remittance of premiums.

The overall controls over the PEIA systems appear to be adequate; however, there is a state-wide lack of control over the application of credits and/or unapplied payments to individual accounts⁸. We can reasonably conclude the information needed to trace these payments/credits is available in the system. However, it would not be cost effective or efficient for either our office or PEIA to attempt to trace the credits through the PEIA System at the individual account level because agencies apply credits and/or unapplied payments differently. According to PEIA, agencies are responsible for the individual employee accounts and the methods used by the agencies to account for these balances varies. As such, PEIA relies on the agencies to monitor and maintain these accounts. This state-wide lack of control could lead to employees having insurance coverage and not paying for the coverage or the agency not paying for the employer portion of the premiums.

When we discussed this lack of control with PEIA, they mentioned non-state accounts (county boards of education, municipalities, etc.) also apply credits. Since non-state accounts were outside of the scope of this audit, we performed no audit procedures over them. However, we recommend a future audit of the non-state accounts be performed.

EXIT CONFERENCE

We discussed this report with management of PEIA on December 27, 2012. All findings and recommendations were reviewed and discussed. Any items deemed inconsequential were discussed with management during the informal exit conference held on December 13, 2012. Management's response to the findings and conclusions has been included at the end of this report in Appendix A.

⁷ EPICS is the system used to process payrolls and related information for the State of West Virginia

⁸ See Finding 1 and Informational Item 1 and 2

WEST VIRGINIA PUBLIC EMPLOYEES INSURANCE AGENCY
JULY 1, 2010 – JUNE 30, 2011

FINDINGS AND RECOMMENDATIONS

Finding 1 Credits applied to Improper Employees

Condition: The PEIA Accounting System allows credits issued to an employee to be applied to another employee's billings. The System also allows credits issued for employer paid premiums to be applied to employee paid premiums and vice versa, as well as allowing credits for Health Premiums to be applied to Life Insurance, and vice versa. PEIA informs the agencies to apply the available credits to their monthly balance prior to remitting payment.⁹

During our Off Payroll Test¹⁰, we reviewed one employee's account and attempted to determine if the payments were from credits or monies actually submitted to PEIA. Table 1¹¹ details approximately \$1,174 applied to the account, as well as the identified used portion of the resulting overpayment. The PEIA Transaction History for the employee showed no balance owed or due as of June 30, 2011. It took two auditors working with both of the PEIA staff assigned to the State Accounts two days to review the documentation used to produce the information detailed in Table 1. Because of the length of time and resources it took to determine the detail for one employee, we determined it was not cost effective or an efficient use of state resources to determine the detail of any credits applied to the remaining accounts tested during our audit. Instead we identified any non-EPICS payments on the accounts as either a known credit or possible credit.

Table 1: Effect of credits applied to employee account

<u>Employee Credit Applied To</u>	<u>Employee Credit Issued To*</u>	<u>Amt. of Credit*</u>
Employee 1	Employee 2	\$ 44
Employee 1	Employee 3	69
Employee 1	Employee 4	171
Employee 1	Employee 5	41
Employee 1	Employee 6	18
Employee 1	Employee 7	225
Employee 1	Employee 8	161
Total Identified Credits		\$ 729
Employee 1	Unable to Determine	445
Total Non-EPICS Payments Applied to Employee 1		\$1,174
Audited Overpayment as of June 30, 2011		\$ 284
Employee 9	Employee 1	94
Remaining Overpayment unable to determine where applied or refunded		\$ 190

⁹ The agencies have the option of going through and selecting the individual account(s) they want the credit(s) applied to or selecting the "Use All" option. If the "Use All" option is selected, then the system applies the available credits/unapplied payments. PEIA believes the system applies credits to open invoices in alphabetical order of the documents.

¹⁰ An employee who is off payroll, such as a leave of absence, does not receive a paycheck. The population included any employee having a skipped payroll period from the first pay period the employee received a check to the final check received during FY 2011 and having insurance withholdings (either employer or employee) during FY 2011. There were 118 individuals who met the criteria. We selected a sample of 25 for testing

¹¹ Amounts in Table 1 and the additional tables in this finding have been rounded to the nearest \$1.

*Multiple credits from each employee were used for Employee 1; for clarity of reading, all credits related to the same employee are summarized.

A review of a second employee noted PEIA had issued credits for an overpayment¹² of approximately \$292 in Employer Health Premiums. The credit was then applied to two additional employee accounts.

Table 2: Application of credits issued for employer health premiums

<u>Employee Credit Applied To</u>	<u>Employee Credit was Issued To</u>	<u>Amount of Credit Applied</u>	<u>Type of Premium Credit Applied To</u>
Employee 10	Employee 11	\$163	Employer Health Premiums
Employee 12	Employee 11	<u>129</u>	Employee Health Premiums
Totals		\$292	

Test of Employees Separating from Employment during FY 2011¹³

Table 3: Overpayments applied to other employee's accounts

<u>Employee</u>	<u>Overpayment</u>	<u>Amounts Refunded to Employee</u>	<u>Amounts applied to other Employees</u>	<u>Remaining Overpayments (see Information Item 1)</u>
1	\$525	\$68 [^]	\$275 [^]	\$182 [^]
2	<u>301</u>	<u>0</u> ⁺	<u>301</u>	<u>0</u>
Totals	\$ 826	\$68	\$576	\$182

[^]Total employee premiums were approximately \$327; we were unable to determine what portion of the amounts applied to other employee accounts and remaining overpayments were related to the employee portion of premiums

⁺We were unable to determine if the agency had reimbursed the employee for the employee portion of the overpayment which totaled \$25

Because of the complexity of the PEIA Accounting System and the difficulty involved in tracing the credits through the system, it was not cost effective for either PEIA or us to determine if the employee paid the premiums or if credits were applied to the accounts for non-EPICS Payments. However, we noted other instances involving credits during the various tests/reviews we performed over Premiums, as identified in the following tables. Based on the work performed and discussions with PEIA, we can reasonably conclude individual employee accounts involved in an area of higher risk for issued credits (such as employees transferring between agencies, employees who are on a leave of absence, or employees who had a retroactive adjustment on the account, etc.) would look similar to the account detailed in Table 1.

¹² PEIA issues credits in lieu of giving refunds for overpayments. It is up to the individual agencies to refund the money appropriately.

¹³ Employees were included in the population if the final paycheck listed on the FY 2011 EPICS Report was prior to June 30, 2011 and the employee had insurance withholdings (either employee or employer) during FY 2011. There were 433 individuals who met the criteria. We selected a sample of 30 individuals for testing.

Table 4: Credits applied to new employee accounts¹⁴

<u>Employee</u>	<u>Identified Credits¹⁵</u>	<u>Possible Credits¹⁶</u>	<u>Total</u>
1	\$41	\$ 225	\$ 266
2	541	0	541
3	0	5	5
4	0	325	325
5	5	644	649
6	<u>0</u>	<u>322</u>	<u>322</u>
Totals	\$ 587	\$1,521	\$2,108

Table 5: Credits applied to accounts of employees who went off payroll¹⁰

<u>Employee</u>	<u>Identified Credits¹⁵</u>	<u>Possible Credits¹⁶</u>	<u>Total</u>
1	\$ 0	\$1,357	\$1,357
2	94	31	125
3**	729	445	1,174
4	290	181	471
5	232	27	259
6	15	5	20
7	<u>0</u>	<u>595</u>	<u>595</u>
Totals	\$1,360	\$2,641	\$4,001

**Employee mentioned in Table 1

For any individual who had a remaining audited balance on June 30, 2011, we read the employees Transaction Inquiry by Customer Report for the first month of the next fiscal year to identify any subsequent payments. We identified approximately \$1,957 used to pay the outstanding balance was either an identified credit¹⁵ or a possible credit¹⁶.

Table 6: Credits applied to employee accounts who submitted a change-in status¹⁷

<u>Employee</u>	<u>Identified Credits¹⁵</u>	<u>Possible Credits¹⁶</u>	<u>Total</u>
1	\$ 362	\$326	\$688
2	48	0	48
3	0	235	235
4	<u>6</u>	<u>0</u>	<u>6</u>
Totals	\$416	\$561	\$977

¹⁴ Employees were included in the population if the first paycheck listed on the FY 2011 EPICS Report was after July 16, 2010 and the employee had insurance withholdings (either employer or employee) during FY 2011. There were 502 individuals who met the criteria. We selected a sample of 25 for testing.

¹⁵ The only payments received from state agencies, which are D-Docs, are the semi-monthly EPICS Payrolls; based on the fact these non-EPICS payments referenced either a D-Doc or Zero Payment we were reasonably able to determine they were credits.

¹⁶ Payments were submitted by State Agencies to PEIA through WVFIMS E-Docs. The only time an E-Doc is not used to submit money to PEIA is when the State Treasurer's Office submits the semi-monthly EPICS Payroll Withholdings. Because of the agency's ability to use credits to reduce the amount of money required to be remitted to PEIA, these amounts were either actual payments or credits. However, the records showing if employees paid for any premiums owed, but not withheld, are kept at the agency level, which is outside the scope of this audit.

¹⁷ Any employee who experienced a change in billing during the audit period was included in the population. We used auditor judgment to select 6 agencies and requested a list of 5 employees who had a change in status from 5 of the agencies and 10 employees from the 6th agency. We received a total of 23 individuals who had a change in status from the agencies selected.

For employee one, the application of the credits to the employee’s Health Insurance Premiums resulted in an overpayment of \$212, which was subsequently refunded to the employee. Based on the complexity of the computer system, we were unable to determine if the employee was actually owed the \$212 or if the credits applied to the account were for the employee.

Table 7: Credits applied to accounts of employees transferring between agencies during CY2011¹⁸

<u>Employee</u>	<u>Identified Credits¹⁵</u>	<u>Possible Credits¹⁶</u>	<u>Total</u>
1	\$ 0	\$164	\$164
2	162	0	162
Totals	\$162	\$164	\$326

We also conducted surveys of active benefit and web contribution coordinators¹⁹. As part of the survey we inquired about credits and noted there appeared to be confusion among the participants in how and when to apply credits.

Criteria:

W. Va. Code §5A-8-9, 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 designed to furnish information to protect the legal and financial rights of the state and of persons directly affected by the agency’s activities”

Also an effective receivables system will match payments, billings, credits and refunds issued to an employee to the same account.

Cause:

According to PEIA, credits issued can be used on any employee/employer premium. It is the agency’s responsibility to monitor the usage of the credits. PEIA encourages agencies to use their credits to lower the amount of premiums due after all EPICS Payroll withholdings have been applied. Also, according to PEIA, it is the responsibility of the agency to determine if a credit issued to an employee will require a refund of monies and if so, to issue the refund.²⁰

Effect:

Because of the complexity of the PEIA System, the difficulty in tracing payments through the system, and the various processes the agencies use to apply credits to any employee regardless of which employee the credit was issued to or of the type of premium the credit was issued for, it was not cost effective to determine if the individual employee balances were reasonable. The overall balances for the agency as a whole appear reasonable because all of the employee accounts roll up into the agency balance, which causes the accounts

¹⁸ Division of Personnel provided a list of all individuals separating employment or transferring employment during Calendar Year 2011. We used auditor judgement to select 15 individuals from a population of 335 individuals.

¹⁹ There were 215 active benefit and web coordinators at the time of our survey; the list of coordinators was provided by PEIA. We sent surveys to 50 participants; we received responses from 46 participants.

²⁰ Because of the complexity of the PEIA System, when an agency issues a refund to an employee, it causes a second invoice to be prepared and allows the agency to apply the credit to the invoice.

to net each other out. Because of the state-wide lack of controls over the application of credits, it may be possible for an employee of a state agency to receive health and/or life insurance coverage and not have premiums withheld from his/her payroll. Also, it may be possible for a state agency to not pay the required employer portion. Based on discussions with PEIA management, non-state accounts also apply credits; therefore, the same weaknesses and lack of controls may also apply to the non-state accounts. Non-State accounts were outside the scope of this audit. Therefore, no audit procedures were performed.

Recommendation: We recommend PEIA disallow agencies to use the “Use All” option for applying credits to available balances. We also recommend PEIA work with agencies to clarify the confusion over how and when to apply credits, such as additional training on how to ensure credits issued for a specific employee/type of insurance are applied to employee’s individual account.

Spending Unit’s Response: See Appendix A

Finding 2 **Employee Insurance Enrollment Omission**

Condition: An employee transferred from one state agency to another and signed an enrollment form for Optional Life Insurance Plan III (\$20,000) and the Dependent Life Insurance Plan II for the employee’s spouse and each of the three children (\$10,000 insurance for spouse and \$4,000 for each child). The employee was not enrolled in the Optional and Dependent Life Insurance Plans even though the agency benefit coordinator had completed the approval section and PEIA had received the enrollment forms²¹. Premiums were not withheld from the employees pay, and neither the agency benefit coordinator nor the employee reported the premiums were not being withheld. Aside from the check stubs, an employee and the agency benefit coordinator can also verify the enrollment status for all health and life insurance plans through the My Benefits portal on the PEIA website.

This issue was corrected as soon as we notified PEIA and the employee was enrolled effective October 2012.

Criteria: The employee completed the Optional Life Insurance and Dependent Life Insurance Form and signed it; the agency approved the form; coverage was to begin 5-1-2011 and the form was stamped “PEIA Imaged”

Cause: According to PEIA, it was a mistake the employee was not enrolled. However, PEIA noted neither the agency benefit coordinator nor the employee informed PEIA premiums were not being withheld.

Effect: Failing to enter the approved enrollment form into the PEIA system causes a needless opportunity for a probable financial burden for the employee, his/her family and a likely financial liability to the State. In this instance, had the employee or his/her family needed to use the coverage, the State could have faced a financial liability of \$42,000 face value of the policies. Also, a court may award punitive damages, which could add thousands to the base liability amount. From May 2011 to September 2012, the employee should have paid approximately \$298 in premiums. Once PEIA was informed, they contacted the agency’s benefit coordinator and determined if the employee still wanted coverage. The employee was enrolled in coverage starting October 2012.

Recommendation: We recommend PEIA notify all agency benefit coordinators to inform employees to verify the accuracy of withholdings being deducted from each employee’s pay for any insurance they are enrolled in or believe they should be enrolled in and notify the coordinators of any discrepancies. We further recommend PEIA strengthen internal controls by implementing a formal policy for agency review of changes made on employee accounts by PEIA.

Spending Unit’s Response: See Appendix A

²¹ Based on the “PEIA Imaged” Stamp on the top of the form, it appears the form was received and scanned by PEIA.

Informational Item 1 WVU Escrow Payment Posting Issues and not Paid Timely

Condition:

WVU sends all escrow monies collected during the previous school year to PEIA every September after the new school year has started. WVU does not use the PEIA Web Contribution System to submit this payment; rather, WVU sends an electronic transfer of the funds to PEIA. Also, until September 2011, WVU did not submit an electronic file detailing the individual accounts and amounts. Instead, WVU sent a paper file. It was not cost beneficial for PEIA to manually transfer the amounts to the individual accounts, instead they had the PEIA Computer System apply the total payment received. PEIA was not sure how the system applied the premiums to the individual accounts. Starting September 2011, WVU submitted an electronic file, which PEIA used to apply the payments to the proper accounts. According to PEIA, they have a verbal agreement with WVU allowing WVU to collect the premiums and remit the premiums once a year in May. During our audit period this agreement was not in effect.

WVU allows faculty members who are paid on a 9 or 10 month basis, instead of a 12 month basis, to make payments²² into an escrow account for the insurance premiums due for the months during which they receive no pay. The payments are deposited each pay period into a WVU WVFIMS Account. This money is then held in the account until payment is sent to PEIA. All institutions which are part of WVU (WVU-Parkersburg, WVU-Tech, Potomac) are included in one account for PEIA.

According to PEIA, all Higher Education Institutions handle the remittance of the escrow portion of insurance premiums differently. WVU is the only institution which does not utilize the PEIA Web Contribution System for submitting escrow payments. When asked, PEIA pointed out Shepherd College as having the best procedures for submitting escrow payments. Like WVU, Shepherd also withholds the escrow portion every pay period; however, instead of placing money into an escrow account, Shepherd submits the escrow portion²³ when the regular EPICS withholdings are submitted to PEIA each pay period. According to PEIA, this is the way the Web Contribution System was designed to work.

Criteria:

WV Code §5-16-18, as amended, states in part:

“(e) The employee’s proportionate share of the premium or cost shall be withheld or deducted by the employer from the employee’s salary or wages as and when paid and the sums shall be forwarded to the director with any supporting data as the director may require.”

“(g) The Public Employees Insurance Agency may recover an additional interest amount from any employer that fails to pay in a timely manner any premium or minimum annual employer payment . . . which is due and payable to the Public Employees Insurance Agency or the Retiree Health Benefit Trust. The agency may recover the amount due plus an additional amount equal to two and one

²² These payments are calculated by taking the employees total premium due for the period of no pay and dividing by the number of pay periods the employee will receive.

²³ The additional payments are listed in each employee’s account as an unapplied payment until the bill comes due, then the web contribution coordinator applies the payments to the relevant invoice.

half percent per annum of the amount owed and shall continue until receipt by the Public Employee's Insurance Agency of the delinquent payment. Interest shall compound every thirty days."

Cause: According to PEIA, they have an agreement with WVU allowing WVU to collect the premiums and remit the premiums once a year in May. During our audit period this agreement was not in effect.

According to WVU, the escrow payments are sent once a year because WVU was not receiving the proper credit for the escrow payments when they were sent by pay cycle. WVU now sends a file with the employee detail and the payment to PEIA once a year to ensure proper credit is given to the appropriate employees.

Effect: Based on the Payroll Journal Summaries, there was approximately \$2.7 million withheld from Fiscal Year 2011 payrolls for both employee and employer escrow payments. None of this money was submitted during Fiscal Year 2011 to PEIA. As of June 30, 2011, PEIA listed an outstanding balance of approximately \$2 million for health, life and Other Post Employment Benefits. We were also unable to determine if employee accounts were properly credited for escrow payments.

<u>Days outstanding as of June 30, 2011</u>	<u>PEIA Amount*</u>	<u>RHBT Amount*</u>
0-30 days	\$ 624,520	\$155,301
31-60 days	182,195	4,669
61-90 days	24,614	966
91 and over	<u>540,519</u>	<u>461,315</u>
Total	\$1,371,848	\$622,251

*These amounts are netted figures, PEIA reports amount due net of any unapplied credits or unapplied payments.

Based on the monthly withholdings and using the Historical 30 Day interest rates from the West Virginia Board of Treasury Investments, WVU earned approximately \$7,700 to \$10,400 without compounding and \$26,400 to \$34,000 with compounding by not remitting the escrow payments to PEIA. This interest could have been earned by PEIA if the monies had been submitted when withheld. Interest ranges are based on investments in either the WV Money Market Pool or the WV Government Money Market Pool.

In addition, because the WV Code allows PEIA to assess interest on amounts owed which were not remitted in a timely manner, PEIA could have assessed additional interest penalties to WVU of approximately \$11,600.

Recommendation: We recommend PEIA require WVU to submit escrow payments monthly along with the regular EPICS Withholdings through the PEIA Web Contributions System to ensure proper accounts receive credit for the payments and give PEIA the opportunity to invest the funds as appropriate. We further recommend PEIA assess the interest penalty allowed by WV Code §5-16-18 (g) if WVU does not submit escrow monies promptly in the future.

Spending Unit Response: See Appendix A

Informational Item 2 Agencies did not use Available Credits

Condition: During our testing of insurance premiums billings and collections for employees who separated employment during Fiscal Year 2011¹³, we noticed PEIA had issued credits to three agencies for overpayments of employee/employer premiums, which as of September 2012 had not been applied by the agency and are still available for use.

The issues are as follows:

- For one agency, we were unable to determine, based on PEIA records, if the agency had refunded the employee portion of the overpayments to the respective employee;
- For another agency we were unable to determine if the overpayments remaining were for employee or employer premiums;
- Finally, we noted where the remaining agency paid the employer portion of the OPEB for an employee, but the employees account was not credited with this amount. We were unable to determine which employee account, if any, had been credited for this amount.

The schedule below lists the unused credits; all amounts have been rounded to the nearest dollar.

Agency	Employee Portion	Employer Portion	OPEB not credited to account	Unable to determine Employee/ Employer Portion
Tax Division	\$ 0	\$ 386	\$ 386	\$ 0
Juvenile Services	0	0	0	182
Department of Education	287	783	0	0
Total	\$ 287	\$ 1,169	\$ 386	\$ 182

We noted an additional employee on the review of employees who had a change in status during FY 2011 who also had an outstanding credit balance. We were able to identify where the agency had applied approximately \$8 of the balance to another account; however, we were unable to identify the account. (See: Finding 1) The employee had an outstanding balance of approximately \$340. We were unable to determine if these premiums were for employee or employer monies. PEIA provided a list of agencies whose credits exceeded their outstanding balances as of October 31, 2012. (See Appendix E & F)

Cause: There appears to be confusion between PEIA and state agencies on who is responsible for ensuring the employee receives refunds of any overpayments, as well as when and how credits and unapplied payments can be used on the agencies accounts.

Effect: Employees may not be receiving amounts owed to them from any overpayments of insurance premiums. Also, agencies may be paying additional monies to PEIA when they have the ability to apply credits from previous overpayments of agency funds. Based on discussions with PEIA management, non-state accounts also apply credits; therefore, the same weaknesses and lack of controls may also apply to the non-state accounts. Non-State accounts were outside the scope of this audit. Therefore, no audit procedures were performed.

Recommendation: We recommend PEIA provide agencies a clear understanding of what PEIA's responsibilities entail and what the agencies responsibilities are regarding credits, unapplied payments, and any resulting employee refunds.

**Spending Unit
Response:** See Appendix A

**WEST VIRGINIA PUBLIC EMPLOYEES INSURANCE AGENCY
JULY 1, 2010 – JUNE 30, 2011**

**APPENDIX A
PEIA RESPONSES TO REPORT**

Earl Ray Tomblin



Ted Cheatham

Governor

Director

WV Toll-free: 1-888-680-7342 • Phone: 1-304-558-7850 • Fax: 1-304-558-2470 • Internet: www.wvpeia.com

December 27, 2012

Stacy Sneed, CPA, CICA, Director
WV Legislative Post Audit Division
State Capitol Complex
Building 1, Room 329W
1900 Kanawha Blvd., E.
Charleston, West Virginia 25305

Dear Director Sneed:

This shall serve as PEIA's formal response to the issues outlined in the WV Legislative Post Audit Report.

Issue 1 Response:

PEIA will develop more information regarding the use of credits and unapplied payments in its training programs. It will also increase training opportunities for state agencies overall. PEIA will also intensify its efforts in assisting agencies use of existing credits and unapplied payments.

Additionally, PEIA will explore the impact of restricting the use of credits or unapplied payments by agencies and some form of forced return of credits.

Issue 2 Response:

PEIA will review the current process of eligibility changes to identify any possibility of improvements, thereby reducing such an occurrence.

Information Item 1 Response:

PEIA will continue to work with WVU to develop a more efficient process regarding the escrow process. PEIA and WVU currently meet weekly to discuss various account issues. These meetings have been productive in identifying issues WVU and PEIA may have in managing their insurance benefits.

Information Item 2 Response:

PEIA will improve its communication regarding credits and the respective responsibilities through increased training efforts.

Sincerely,

A handwritten signature in black ink that reads "J.A. Haught".

Jason A. Haught, CPA
Chief Financial Officer

**WEST VIRGINIA PUBLIC EMPLOYEES INSURANCE AGENCY
JULY 1, 2010 – JUNE 30, 2011**

**APPENDIX B
June 30, 2011 PEIA Balances by Agency**

Appendix B - June 30, 2011 PEIA²⁴ Balances by Agency - Information Provided by PEIA

Note: These figures are reported net of any available unused credits and or unapplied payments. Negative amounts mean the agency has unapplied credits and/or payments which exceed any outstanding invoices. (Amounts are rounded to nearest \$100.00)

<u>Agency</u>	<u>0 – 30 Days</u>	<u>31 – 60 Days</u>	<u>61 – 90 Days</u>	<u>91 and Over</u>	<u>Balance</u>
WEST VIRGINIA UNIVERSITY	\$624,500.00	\$182,200.00	\$24,600.00	\$540,500.00	\$1,371,800.00
HEALTH DEPARTMENT	(\$3,500.00)	\$600.00	\$0.00	\$872,500.00	\$869,600.00
HUTTONSVILLE CORRECTIONAL CENTER	(\$2,400.00)	\$0.00	\$100.00	\$290,900.00	\$288,600.00
MILDRED MITCHELL-BATEMAN HOSPITAL	\$8,800.00	\$9,600.00	\$10,400.00	\$244,600.00	\$273,400.00
WV PERS STATE	\$0.00	\$0.00	\$0.00	\$174,700.00	\$174,700.00
MARSHALL UNIVERSITY	\$3,400.00	\$14,600.00	(\$3,100.00)	\$157,500.00	\$172,400.00
WORKERS COMPENSATION COMM	\$0.00	\$0.00	\$0.00	\$159,100.00	\$159,100.00
PINECREST HOSPITAL	\$11,300.00	\$11,200.00	\$7,300.00	\$75,200.00	\$105,000.00
MT OLIVE CORRECTIONAL FACILITY	\$2,100.00	(\$1,900.00)	\$200.00	\$91,400.00	\$91,800.00
DEPARTMENT OF CORRECTIONS/ST. MARYS CORR	(\$1,700.00)	\$0.00	\$0.00	\$86,000.00	\$84,300.00
WV DIVISION OF JUVENILE SERVICES	\$4,800.00	\$0.00	\$0.00	\$72,100.00	\$76,900.00
REG JAIL & CORRECTIONAL FAC AUTH	\$6,800.00	(\$2,100.00)	\$2,000.00	\$63,800.00	\$70,500.00
BLUEFIELD STATE COLLEGE	\$4,700.00	(\$500.00)	(\$20,500.00)	\$79,700.00	\$63,400.00
WEST LIBERTY STATE COLLEGE	\$1,200.00	(\$100.00)	\$0.00	\$57,100.00	\$58,200.00
TAX DEPARTMENT	(\$1,300.00)	\$1,100.00	(\$300.00)	\$40,300.00	\$39,800.00
RACING COMMISSION	\$300.00	\$0.00	\$100.00	\$36,600.00	\$37,000.00
WV STATE UNIVERSITY	\$65,500.00	(\$100.00)	(\$900.00)	(\$29,500.00)	\$35,000.00
NEW RIVER COMM. & TECH.	\$3,200.00	\$0.00	\$0.00	\$27,700.00	\$30,900.00
WILLIAM R SHARPE JR HOSPITAL	(\$1,100.00)	\$1,200.00	\$3,500.00	\$25,700.00	\$29,300.00
OFF OF MINERS HEALTH,SAFETY & TRAINING	\$10,900.00	\$100.00	\$0.00	\$10,500.00	\$21,500.00
LAKIN STATE HOSPITAL	\$1,700.00	\$0.00	\$0.00	\$19,400.00	\$21,100.00
HUMAN RIGHTS COMMISSION	\$0.00	\$500.00	\$100.00	\$19,900.00	\$20,500.00
DIVISION OF FORESTRY	\$900.00	\$0.00	\$0.00	\$18,200.00	\$19,100.00
FAIRMONT STATE COLLEGE	\$18,200.00	\$0.00	\$0.00	\$200.00	\$18,400.00
NORTHERN CORRECTIONAL FACILITY	\$1,300.00	\$1,600.00	\$200.00	\$13,200.00	\$16,300.00
MARTINSBURG CORRECTIONAL CENTER	\$0.00	\$0.00	\$0.00	\$16,100.00	\$16,100.00
HOPEMONT STATE HOSPITAL	\$900.00	\$0.00	\$0.00	\$11,300.00	\$12,200.00
WVSC R & D CORPORATION	(\$100.00)	\$0.00	\$0.00	\$12,000.00	\$11,900.00
LIBRARY COMMISSION	\$0.00	\$0.00	\$0.00	\$10,300.00	\$10,300.00
JOINT COMM ON GOVT & FINANCE	\$600.00	\$100.00	\$700.00	\$8,800.00	\$10,200.00
WELCH EMERGENCY HOSPITAL	\$3,000.00	\$0.00	\$1,100.00	\$6,000.00	\$10,100.00
JOHN MANCHIN SR. HEALTH CARE	(\$800.00)	(\$800.00)	(\$800.00)	\$11,000.00	\$8,600.00

²⁴ See Background information provided in the Introduction Section of the report

Agency	0 – 30 Days	31 – 60 Days	61 – 90 Days	91 and Over	Balance
WV SOUTHERN COMMUNITY COLLEGE	\$0.00	(\$100.00)	(\$100.00)	\$8,300.00	\$8,100.00
MOTOR VEHICLES	\$7,500.00	(\$600.00)	(\$400.00)	(\$300.00)	\$6,200.00
PRUNTYTOWN CORRECTIONAL CENTER	(\$300.00)	(\$300.00)	(\$300.00)	\$6,700.00	\$5,800.00
WV BOARD OF BARBERS AND C	(\$300.00)	(\$300.00)	(\$700.00)	\$6,400.00	\$5,100.00
WV BD OF EXAMINERS/REGISTERED NURSES	(\$300.00)	\$200.00	\$200.00	\$4,700.00	\$4,800.00
BLUE RIDGE COMMUNITY & TE	\$4,700.00	\$0.00	\$0.00	\$0.00	\$4,700.00
LAKIN CORRECTIONAL FACILITY	\$900.00	(\$100.00)	\$0.00	\$3,900.00	\$4,700.00
EASTERN WV COMMUNITY & TECHNICAL COLLEGE	\$0.00	\$0.00	\$0.00	\$4,200.00	\$4,200.00
VETERANS AFFAIRS	\$500.00	\$0.00	(\$1,700.00)	\$5,100.00	\$3,900.00
GLENVILLE STATE COLLEGE	\$5,100.00	(\$800.00)	\$0.00	(\$500.00)	\$3,800.00
TREASURER OF STATE'S OFFICE	\$200.00	\$0.00	(\$200.00)	\$3,800.00	\$3,800.00
HOUSE OF DELEGATES	\$10,000.00	\$0.00	\$0.00	(\$6,700.00)	\$3,300.00
WORKFORCE WV/PAYROLL-05303	\$3,800.00	\$0.00	\$0.00	(\$500.00)	\$3,300.00
SENATE	\$100.00	\$0.00	\$0.00	\$3,000.00	\$3,100.00
WV MILITARY AUTHORITY	\$13,700.00	\$0.00	(\$100.00)	(\$11,100.00)	\$2,500.00
REAL ESTATE COMMISSION	\$0.00	\$0.00	\$0.00	\$2,400.00	\$2,400.00
SECRETARY OF STATE	\$0.00	\$0.00	\$0.00	\$2,200.00	\$2,200.00
DEPARTMENT OF LABOR	\$100.00	\$800.00	(\$700.00)	\$1,900.00	\$2,100.00
ANTHONY CORRECTIONAL CENTER	\$1,000.00	\$1,100.00	\$400.00	(\$700.00)	\$1,800.00
ATTORNEY GENERAL	\$1,100.00	\$800.00	\$800.00	(\$1,300.00)	\$1,400.00
MOUNTWEST COMMUNITY & TEC	\$2,400.00	\$300.00	\$100.00	(\$1,400.00)	\$1,400.00
WV SCHOOL FOR THE DEAF AND BLIND	\$0.00	\$0.00	\$0.00	\$1,300.00	\$1,300.00
DIVISION OF REHABILITATION SERVICES	\$400.00	\$800.00	\$0.00	(\$200.00)	\$1,000.00
NATURAL RESOURCES	\$0.00	(\$600.00)	(\$200.00)	\$1,700.00	\$900.00
MEDICAL IMAGING BOARD	\$0.00	\$0.00	\$0.00	\$700.00	\$700.00
DEPT OF CORRECTIONS/DENMAR FACILITY	\$200.00	\$1,200.00	(\$300.00)	(\$500.00)	\$600.00
TAX DEPT. - OFFICE OF APPEALS	\$0.00	\$0.00	\$0.00	\$300.00	\$300.00
BOARD OF MEDICINE	\$0.00	\$300.00	\$100.00	(\$200.00)	\$200.00
GEOLOGICAL SURVEY	\$100.00	\$0.00	\$0.00	\$100.00	\$200.00
HEALTH CARE AUTHORITY	\$0.00	\$0.00	\$0.00	\$200.00	\$200.00
AGRICULTURE	\$100.00	\$0.00	\$0.00	\$0.00	\$100.00
CONCORD COLLEGE	\$100.00	\$0.00	\$0.00	\$0.00	\$100.00
DIVISION OF PROTECTIVE SERVICES	(\$100.00)	(\$200.00)	(\$100.00)	\$500.00	\$100.00
PHYSICAL THERAPY, BOARD OF	\$0.00	\$0.00	\$0.00	\$100.00	\$100.00
RAILROAD MAINTENANCE AUTHORITY	\$500.00	\$0.00	\$0.00	(\$400.00)	\$100.00
WV BOARD OF OPTOMETRY	\$0.00	\$0.00	\$0.00	\$100.00	\$100.00
WV BOARD OF VETERINARY MEDICINE	\$0.00	\$0.00	\$0.00	\$100.00	\$100.00

Agency	0 – 30 Days	31 – 60 Days	61 – 90 Days	91 and Over	Balance
AERONAUTICS COMMISSION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
BOARD OF FUNERAL SERVICE EXAMINERS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
DEPT. OF COMMERCE, OFFICE OF SECRETARY	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
GOVERNORS OFFICE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
OIL AND GAS CONSERVATION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
PROFESSIONAL SURVEYORS, WV BOARD OF	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SCHOOL BUILDING AUTHORITY	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
WV BOARD OF ACCOUNTANCY	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
WV BOARD OF OCCUPATIONAL THERAPY	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
WV CENTER FOR NURSING	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
WV DIVISION OF ENERGY	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
WV MASSAGE THERAPY LICENSURE BD	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
COURTHOUSE FACILITIES IMP	\$0.00	\$0.00	\$0.00	(\$200.00)	(\$200.00)
DEPT OF TRANSPORTATION	\$0.00	\$0.00	\$0.00	(\$200.00)	(\$200.00)
HOMELAND SECURITY - EMERGENCY MANAGEMENT	\$0.00	\$400.00	\$0.00	(\$600.00)	(\$200.00)
WV SOLID WASTE MANAGEMENT BD	\$0.00	\$0.00	\$0.00	(\$200.00)	(\$200.00)
BOARD OF EXAMINERS OF PSYCHOLOGISTS	\$0.00	\$0.00	\$0.00	(\$300.00)	(\$300.00)
MILITARY AFFAIRS & PUBLIC SAFETY	(\$100.00)	(\$100.00)	(\$100.00)	\$0.00	(\$300.00)
WV ARMORY BOARD	\$0.00	\$0.00	\$0.00	(\$300.00)	(\$300.00)
HIGHER EDUCATION POLICY COMMISSION	\$100.00	\$0.00	(\$100.00)	(\$400.00)	(\$400.00)
DIVISION OF TOURISM	\$0.00	\$100.00	\$0.00	(\$600.00)	(\$500.00)
WSWP-TV	\$0.00	\$0.00	\$0.00	(\$500.00)	(\$500.00)
WV DEVELOPMENT OFFICE	\$0.00	\$0.00	\$0.00	(\$500.00)	(\$500.00)
WV ECONOMIC DEVELOPMENT AUTHORITY	\$0.00	\$0.00	\$0.00	(\$500.00)	(\$500.00)
PUBLIC PORT AUTHORITY	\$0.00	\$0.00	\$0.00	(\$600.00)	(\$600.00)
WV BOARD OF DENTAL EXAMINERS	\$0.00	\$0.00	\$0.00	(\$600.00)	(\$600.00)
EDUCATIONAL BROADCASTING	\$0.00	\$0.00	\$0.00	(\$800.00)	(\$800.00)
TAX DEPT. - BUDGET OFFICE	\$0.00	(\$800.00)	\$0.00	\$0.00	(\$800.00)
BOARD OF RESPIRATORY CARE	\$0.00	\$0.00	\$0.00	(\$900.00)	(\$900.00)
PUBLIC TRANSIT	\$0.00	\$0.00	\$0.00	(\$900.00)	(\$900.00)
WV BOARD OF PHARMACY	\$0.00	\$0.00	\$0.00	(\$900.00)	(\$900.00)
WV PARKWAYS ECON.DEV.& TOURISM AUTH.	(\$600.00)	(\$100.00)	\$0.00	(\$200.00)	(\$900.00)
FIRE COMMISSION	\$100.00	\$0.00	\$0.00	(\$1,100.00)	(\$1,000.00)
WV JOBS INVESTMENT TRUST BOARD	\$0.00	\$0.00	\$0.00	(\$1,000.00)	(\$1,000.00)
BRIDGEMONT CTC	\$2,500.00	\$0.00	(\$100.00)	(\$3,500.00)	(\$1,100.00)
BUREAU OF SENIOR SERVICES	\$0.00	\$0.00	\$0.00	(\$1,200.00)	(\$1,200.00)

Agency	0 – 30 Days	31 – 60 Days	61 – 90 Days	91 and Over	Balance
BOARD OF EXAMINERS IN COUNSELING	\$0.00	\$0.00	\$0.00	(\$1,900.00)	(\$1,900.00)
ABC COMMISSION	(\$2,100.00)	\$0.00	\$0.00	\$0.00	(\$2,100.00)
DEPARTMENT OF CORRECTIONS	\$200.00	(\$200.00)	(\$400.00)	(\$1,700.00)	(\$2,100.00)
WATER DEVELOPMENT AUTHORITY	\$1,400.00	\$1,200.00	(\$5,100.00)	\$100.00	(\$2,400.00)
DEPARTMENT OF ADMINISTRATION	\$900.00	(\$200.00)	(\$200.00)	(\$3,000.00)	(\$2,500.00)
ENVIRONMENTAL QUALITY BOARD	\$0.00	\$0.00	\$0.00	(\$2,900.00)	(\$2,900.00)
MUNICIPAL BOND COMMISSION	\$0.00	\$0.00	\$0.00	(\$3,000.00)	(\$3,000.00)
AUDITORS OFFICE	\$800.00	(\$100.00)	(\$100.00)	(\$3,800.00)	(\$3,200.00)
DEPARTMENT OF EDUCATION	(\$2,800.00)	(\$400.00)	\$0.00	\$0.00	(\$3,200.00)
SCHOOL OF OSTEOPATHIC MEDICINE	(\$100.00)	(\$100.00)	(\$800.00)	(\$3,400.00)	(\$4,400.00)
WEST VIRGINIA LOTTERY COMMISSION	(\$300.00)	(\$200.00)	(\$1,100.00)	(\$3,300.00)	(\$4,900.00)
DEPARTMENT OF EDUCATION & ARTS	\$300.00	\$0.00	\$0.00	(\$6,200.00)	(\$5,900.00)
WV DIVISION OF BANKING	\$0.00	\$0.00	\$0.00	(\$6,100.00)	(\$6,100.00)
CONSOLIDATED RETIREMENT BD/JUDGES RET.	\$0.00	\$0.00	\$0.00	(\$7,000.00)	(\$7,000.00)
WV NETWORK FOR EDUCATIONAL TELECOM	\$0.00	\$0.00	\$0.00	(\$7,200.00)	(\$7,200.00)
CULTURE AND HISTORY	\$0.00	\$0.00	(\$300.00)	(\$8,300.00)	(\$8,600.00)
WV NORTHERN COMMUNITY COLLEGE	\$2,000.00	\$100.00	(\$300.00)	(\$10,400.00)	(\$8,600.00)
PUBLIC SERVICE COMMISSION	(\$800.00)	(\$1,000.00)	\$0.00	(\$7,000.00)	(\$8,800.00)
DEPARTMENT OF HUMAN SERVICES	(\$9,800.00)	\$200.00	\$0.00	(\$200.00)	(\$9,800.00)
ADJUTANT GENERAL	\$0.00	\$0.00	\$0.00	(\$12,300.00)	(\$12,300.00)
OHIO CO CORRECTIONAL CENTER	\$400.00	\$400.00	\$100.00	(\$13,500.00)	(\$12,600.00)
PUBLIC SAFETY/CON.PUB.EMP.RET.BD.	\$0.00	\$0.00	\$0.00	(\$14,400.00)	(\$14,400.00)
DIVISION OF ENVIRONMENTAL PROTECTION	\$1,100.00	\$800.00	(\$100.00)	(\$19,700.00)	(\$17,900.00)
DEPARTMENT OF HIGHWAYS	\$48,700.00	(\$3,900.00)	(\$5,600.00)	(\$57,600.00)	(\$18,400.00)
KANAWHA VALLEY CTC	(\$54,500.00)	\$2,400.00	\$3,500.00	\$27,300.00	(\$21,300.00)
PUBLIC SAFETY	(\$300.00)	\$500.00	\$0.00	(\$23,000.00)	(\$22,800.00)
INSURANCE COMMISSION	\$100.00	(\$100.00)	\$800.00	(\$84,800.00)	(\$84,000.00)
SHEPHERD UNIVERSITY	\$1,600.00	(\$86,600.00)	\$0.00	(\$23,500.00)	(\$108,500.00)
SUPREME COURT / JUDICIAL	(\$2,600.00)	(\$8,000.00)	(\$6,600.00)	(\$95,700.00)	(\$112,900.00)
WV TEACHERS RETIREMENT BOARD	\$0.00	\$0.00	\$0.00	(\$323,100.00)	(\$323,100.00)
Totals	\$800,900.00	\$124,100.00	\$5,000.00	\$2,525,100.00	\$3,455,100.00

**WEST VIRGINIA PUBLIC EMPLOYEES INSURANCE AGENCY
JULY 1, 2010 – JUNE 30, 2011**

**APPENDIX C
June 30, 2011 RHBT Balances by Agency**

Appendix C - June 30, 2011 RHBT²⁵ Balances by Agency – Information Provided by PEIA

Note: These figures are reported net of any available unused credits and or unapplied payments. Negative amounts mean the agency has unapplied credits and/or payments which exceed any outstanding invoices. (Amounts are rounded to nearest \$100.00)

<u>Agency</u>	<u>0 – 30 Days</u>	<u>31-60 Days</u>	<u>61-90 Days</u>	<u>91 and Over</u>	<u>Balance</u>
WEST VIRGINIA UNIVERSITY	\$167,000.00	\$4,700.00	\$2,700.00	\$462,900.00	\$637,300.00
DEPARTMENT OF HIGHWAYS	\$204,000.00	(\$600.00)	(\$1,000.00)	(\$1,100.00)	\$201,300.00
PINECREST HOSPITAL	\$7,100.00	\$6,800.00	\$5,600.00	\$32,700.00	\$52,200.00
KANAWHA VALLEY CTC	\$900.00	\$900.00	\$5,900.00	\$39,500.00	\$47,200.00
NATURAL RESOURCES	\$0.00	\$0.00	\$0.00	\$45,900.00	\$45,900.00
OFF OF MINERS HEALTH,SAFETY & TRAINING	\$10,400.00	\$0.00	\$0.00	\$30,800.00	\$41,200.00
MILDRED MITCHELL-BATEMAN HOSPITAL	\$8,000.00	\$8,300.00	\$8,400.00	\$14,000.00	\$38,700.00
WILLIAM R SHARPE JR HOSPITAL	\$16,500.00	(\$300.00)	(\$500.00)	\$15,100.00	\$30,800.00
DIVISION OF REHABILITATION SERVICES	\$28,700.00	\$300.00	\$200.00	(\$300.00)	\$28,900.00
SUPREME COURT / JUDICIAL	\$14,900.00	\$14,400.00	\$0.00	(\$4,100.00)	\$25,200.00
PUBLIC SERVICE COMMISSION	\$10,400.00	\$0.00	\$0.00	\$12,500.00	\$22,900.00
TAX DEPARTMENT	\$16,600.00	\$300.00	\$0.00	\$1,600.00	\$18,500.00
DIVISION OF ENVIRONMENTAL PROTECTION	\$21,900.00	\$800.00	\$0.00	(\$4,300.00)	\$18,400.00
RACING COMMISSION	\$600.00	\$400.00	\$400.00	\$17,000.00	\$18,400.00
WORKFORCE WV/PAYROLL-05303	\$17,800.00	\$0.00	\$0.00	\$0.00	\$17,800.00
HOPEMONT STATE HOSPITAL	\$6,300.00	\$0.00	\$0.00	\$11,000.00	\$17,300.00
FAIRMONT STATE COLLEGE	\$15,700.00	\$0.00	\$0.00	\$300.00	\$16,000.00
BLUEFIELD STATE COLLEGE	\$5,500.00	\$0.00	\$0.00	\$9,100.00	\$14,600.00
NORTHERN CORRECTIONAL FACILITY	\$3,500.00	\$3,300.00	\$200.00	\$3,600.00	\$10,600.00
CONCORD COLLEGE	\$600.00	\$0.00	\$0.00	\$8,600.00	\$9,200.00
DEPARTMENT OF LABOR	\$3,100.00	\$3,300.00	\$2,900.00	(\$200.00)	\$9,100.00
JOHN MANCHIN SR. HEALTH CARE	\$1,900.00	\$2,100.00	\$1,700.00	\$3,100.00	\$8,800.00
HUMAN RIGHTS COMMISSION	\$900.00	\$1,100.00	\$1,100.00	\$5,500.00	\$8,600.00
WEST LIBERTY STATE COLLEGE	\$9,700.00	\$0.00	(\$1,700.00)	\$0.00	\$8,000.00
AGRICULTURE	\$7,000.00	\$0.00	\$0.00	\$0.00	\$7,000.00
MOTOR VEHICLES	\$6,900.00	\$0.00	\$0.00	\$0.00	\$6,900.00
WORKERS COMPENSATION COMM	\$6,100.00	\$0.00	\$0.00	\$0.00	\$6,100.00
PRUNTYTOWN CORRECTIONAL CENTER	\$2,800.00	\$0.00	\$0.00	\$2,700.00	\$5,500.00
WV DIVISION OF JUVENILE SERVICES	\$4,400.00	\$0.00	\$0.00	\$600.00	\$5,000.00
LAKIN STATE HOSPITAL	\$4,600.00	\$0.00	\$0.00	\$200.00	\$4,800.00
GLENVILLE STATE COLLEGE	\$4,500.00	\$0.00	\$0.00	\$0.00	\$4,500.00
DIVISION OF FORESTRY	\$4,200.00	\$0.00	\$0.00	\$0.00	\$4,200.00
WELCH EMERGENCY HOSPITAL	\$4,200.00	\$0.00	\$0.00	\$0.00	\$4,200.00

²⁵ See Background Information provided in the Introduction Section of the Report

Agency	0 – 30 Days	31-60 Days	61-90 Days	91 and Over	Balance
AUDITORS OFFICE	\$4,300.00	\$0.00	\$0.00	(\$500.00)	\$3,800.00
DEPARTMENT OF CORRECTIONS	\$3,300.00	\$0.00	(\$200.00)	\$400.00	\$3,500.00
INSURANCE COMMISSION	\$3,900.00	(\$200.00)	\$200.00	(\$400.00)	\$3,500.00
TREASURER OF STATE'S OFFICE	\$2,400.00	\$0.00	(\$200.00)	\$1,200.00	\$3,400.00
HUTTONSVILLE CORRECTIONAL CENTER	(\$500.00)	\$0.00	\$0.00	\$3,800.00	\$3,300.00
WV NORTHERN COMMUNITY COLLEGE	\$4,500.00	\$0.00	\$0.00	(\$1,600.00)	\$2,900.00
REG JAIL & CORRECTIONAL FAC AUTH	\$5,300.00	\$0.00	\$1,000.00	(\$3,500.00)	\$2,800.00
ADJUTANT GENERAL	\$2,700.00	\$0.00	\$0.00	\$0.00	\$2,700.00
ANTHONY CORRECTIONAL CENTER	\$2,100.00	\$0.00	\$0.00	\$0.00	\$2,100.00
DEPARTMENT OF HUMAN SERVICES	\$2,100.00	\$0.00	\$0.00	\$0.00	\$2,100.00
WV SOUTHERN COMMUNITY COLLEGE	\$0.00	\$0.00	\$600.00	\$1,500.00	\$2,100.00
WV NETWORK FOR EDUCATIONAL TELECOM	\$400.00	\$0.00	\$0.00	\$1,600.00	\$2,000.00
WV SCHOOL FOR THE DEAF AND BLIND	\$3,000.00	(\$1,000.00)	\$0.00	\$0.00	\$2,000.00
MT OLIVE CORRECTIONAL FACILITY	\$700.00	\$700.00	\$800.00	(\$500.00)	\$1,700.00
DEPT OF CORRECTIONS/DENMAR FACILITY	\$600.00	\$1,200.00	\$300.00	(\$500.00)	\$1,600.00
BLUE RIDGE COMMUNITY & TE	\$1,300.00	\$200.00	\$0.00	\$0.00	\$1,500.00
BRIDGEMONT CTC	\$1,300.00	\$0.00	\$0.00	\$200.00	\$1,500.00
EDUCATIONAL BROADCASTING	\$1,800.00	\$0.00	\$0.00	(\$300.00)	\$1,500.00
GEOLOGICAL SURVEY	\$2,000.00	(\$200.00)	\$0.00	(\$300.00)	\$1,500.00
PUBLIC SAFETY	\$0.00	\$200.00	\$0.00	\$1,300.00	\$1,500.00
NEW RIVER COMM. & TECH.	\$800.00	\$0.00	\$0.00	\$300.00	\$1,100.00
WATER DEVELOPMENT AUTHORITY	\$300.00	\$200.00	\$200.00	\$200.00	\$900.00
WV MILITARY AUTHORITY	\$4,300.00	\$0.00	(\$1,100.00)	(\$2,300.00)	\$900.00
LAKIN CORRECTIONAL FACILITY	\$400.00	\$0.00	\$0.00	\$400.00	\$800.00
PUBLIC TRANSIT	\$800.00	\$0.00	\$0.00	\$0.00	\$800.00
BOARD OF MEDICINE	\$0.00	\$200.00	\$200.00	\$300.00	\$700.00
HOUSE OF DELEGATES	\$2,500.00	\$0.00	\$0.00	(\$1,800.00)	\$700.00
RAILROAD MAINTENANCE AUTHORITY	\$600.00	\$0.00	\$0.00	\$0.00	\$600.00
TAX DEPT. - OFFICE OF APPEALS	\$400.00	\$0.00	\$0.00	\$200.00	\$600.00
FIRE COMMISSION	\$500.00	\$0.00	\$0.00	\$0.00	\$500.00
DEPARTMENT OF EDUCATION & ARTS	\$200.00	\$0.00	\$0.00	\$0.00	\$200.00
EASTERN WV COMMUNITY & TECHNICAL COLLEGE	\$400.00	\$0.00	\$0.00	(\$200.00)	\$200.00
MUNICIPAL BOND COMMISSION	\$100.00	\$0.00	\$0.00	\$0.00	\$100.00
OIL AND GAS CONSERVATION	\$0.00	\$0.00	\$0.00	\$100.00	\$100.00
SCHOOL OF OSTEOPATHIC MEDICINE	\$500.00	\$0.00	\$0.00	(\$400.00)	\$100.00
SENATE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
WV BD OF SOCIAL WORKER EXAMINERS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
WV DOT OFFICE OF ADMINISTRATIVE HEARINGS	\$300.00	\$0.00	\$0.00	(\$300.00)	\$0.00
WV ENGINEERS REGISTRATION BOARD	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Agency	0 – 30 Days	31-60 Days	61-90 Days	91 and Over	Balance
ATTORNEY GENERAL	\$1,300.00	\$500.00	\$200.00	(\$2,100.00)	(\$100.00)
BOARD OF FUNERAL SERVICE EXAMINERS	\$0.00	\$0.00	\$0.00	(\$100.00)	(\$100.00)
JOINT COMM ON GOVT & FINANCE	\$0.00	\$0.00	\$0.00	(\$100.00)	(\$100.00)
WV BD OF EXAMINERS/REGISTERED NURSES	(\$100.00)	\$0.00	\$0.00	\$0.00	(\$100.00)
WV MASSAGE THERAPY LICENSURE BD	\$0.00	\$0.00	\$0.00	(\$100.00)	(\$100.00)
WV PARKWAYS ECON.DEV.& TOURISM AUTH.	(\$300.00)	\$200.00	\$0.00	\$0.00	(\$100.00)
HIGHER EDUCATION POLICY COMMISSION	\$0.00	\$0.00	\$0.00	(\$200.00)	(\$200.00)
PUBLIC PORT AUTHORITY	\$0.00	\$0.00	\$0.00	(\$200.00)	(\$200.00)
WV BOARD OF OPTOMETRY	\$0.00	\$0.00	\$0.00	(\$200.00)	(\$200.00)
WV DIVISION OF BANKING	\$0.00	\$0.00	\$0.00	(\$200.00)	(\$200.00)
WV BOARD OF BARBERS AND C	\$400.00	(\$600.00)	(\$200.00)	\$100.00	(\$300.00)
WV SOLID WASTE MANAGEMENT BD	\$200.00	\$0.00	\$0.00	(\$500.00)	(\$300.00)
MARSHALL UNIVERSITY	\$1,000.00	\$200.00	\$1,100.00	(\$2,700.00)	(\$400.00)
WV BOARD OF ACCOUNTANCY	\$0.00	\$0.00	\$0.00	(\$400.00)	(\$400.00)
ABC COMMISSION	(\$600.00)	\$0.00	\$0.00	\$0.00	(\$600.00)
DEPARTMENT OF EDUCATION	(\$800.00)	\$100.00	\$0.00	\$0.00	(\$700.00)
MOUNTWEST COMMUNITY & TEC	(\$500.00)	\$0.00	\$0.00	(\$200.00)	(\$700.00)
MARTINSBURG CORRECTIONAL CENTER	\$0.00	\$0.00	\$0.00	(\$900.00)	(\$900.00)
MILITARY AFFAIRS & PUBLIC SAFETY	(\$200.00)	(\$200.00)	\$0.00	(\$500.00)	(\$900.00)
WEST VIRGINIA LOTTERY COMMISSION	\$1,900.00	\$1,900.00	(\$200.00)	(\$4,900.00)	(\$1,300.00)
DEPARTMENT OF CORRECTIONS/ST. MARYS CORR	(\$1,400.00)	\$0.00	\$0.00	\$0.00	(\$1,400.00)
PHYSICAL THERAPY, BOARD OF	\$0.00	\$0.00	\$0.00	(\$1,400.00)	(\$1,400.00)
DIVISION OF PROTECTIVE SERVICES	\$0.00	\$0.00	\$0.00	(\$2,000.00)	(\$2,000.00)
OHIO CO CORRECTIONAL CENTER	\$0.00	\$200.00	(\$200.00)	(\$3,100.00)	(\$3,100.00)
WV BOARD OF PHARMACY	\$0.00	\$0.00	\$0.00	(\$3,400.00)	(\$3,400.00)
TAX DEPT. - BUDGET OFFICE	\$0.00	\$0.00	\$200.00	(\$3,900.00)	(\$3,700.00)
HEALTH DEPARTMENT	(\$6,500.00)	\$0.00	\$0.00	\$2,500.00	(\$4,000.00)
DIVISION OF TOURISM	\$700.00	\$0.00	\$0.00	(\$5,300.00)	(\$4,600.00)
MINERS HEALTH SAFETY & TRAINING	\$0.00	\$0.00	\$0.00	(\$8,200.00)	(\$8,200.00)
VETERANS AFFAIRS	\$1,700.00	(\$600.00)	(\$1,700.00)	(\$8,400.00)	(\$9,000.00)
SHEPHERD UNIVERSITY	(\$300.00)	(\$25,700.00)	\$0.00	(\$1,100.00)	(\$27,100.00)
WV STATE UNIVERSITY	(\$11,100.00)	\$0.00	(\$4,600.00)	(\$34,200.00)	(\$49,900.00)
DEPARTMENT OF ADMINISTRATION	(\$171,500.00)	\$0.00	\$0.00	(\$300.00)	(\$171,800.00)
Total	\$483,900.00	\$23,100.00	\$22,300.00	\$623,600.00	\$1,152,900.00

**WEST VIRGINIA PUBLIC EMPLOYEES INSURANCE AGENCY
JULY 1, 2010 – JUNE 30, 2011**

**APPENDIX D
June 30, 2011 ARC Balances by Agency**

Appendix D - June 30, 2011 ARC²⁶ Balances by Agency – Information provided by PEIA

Note: These figures are reported net of any available unused credits and or unapplied payments. Negative amounts mean the agency has unapplied credits and/or payments which exceed any outstanding invoices. (Amounts are rounded to the nearest \$100.00)

<u>Agency</u>	<u>0 – 30 Days</u>	<u>31 – 60 Days</u>	<u>61 – 90 Days</u>	<u>91 and Over</u>	<u>Balance</u>
WEST VIRGINIA UNIVERSITY	\$3,990,000.00	\$4,035,300.00	\$4,053,700.00	\$105,222,600.00	\$117,301,600.00
DEPARTMENT OF HIGHWAYS	\$2,735,100.00	\$2,749,300.00	\$2,772,200.00	\$76,340,000.00	\$84,596,600.00
DEPARTMENT OF HUMAN SERVICES	\$1,786,000.00	\$1,790,000.00	\$1,801,300.00	\$47,870,900.00	\$53,248,200.00
MARSHALL UNIVERSITY	\$950,300.00	\$958,400.00	\$965,700.00	\$24,129,600.00	\$27,004,000.00
SUPREME COURT / JUDICIAL	\$721,800.00	\$719,800.00	\$720,400.00	\$16,761,100.00	\$18,923,100.00
PUBLIC SAFETY	\$611,100.00	\$614,800.00	\$616,500.00	\$14,539,900.00	\$16,382,300.00
REG JAIL & CORRECTIONAL FAC AUTH	\$472,400.00	\$483,500.00	\$492,400.00	\$14,830,400.00	\$16,278,700.00
DIVISION OF ENVIRONMENTAL PROTECTION	\$458,300.00	\$459,500.00	\$464,200.00	\$12,664,700.00	\$14,046,700.00
NATURAL RESOURCES	\$438,100.00	\$439,600.00	\$444,400.00	\$11,712,600.00	\$13,034,700.00
DEPARTMENT OF ADMINISTRATION	\$414,800.00	\$418,300.00	\$420,800.00	\$11,267,400.00	\$12,521,300.00
HEALTH DEPARTMENT	\$435,000.00	\$438,700.00	\$437,200.00	\$11,072,500.00	\$12,383,400.00
MOTOR VEHICLES	\$333,300.00	\$336,700.00	\$340,400.00	\$9,446,400.00	\$10,456,800.00
WV DIVISION OF JUVENILE SERVICES	\$391,500.00	\$396,800.00	\$402,500.00	\$9,101,400.00	\$10,292,200.00
DEPARTMENT OF EDUCATION	\$344,200.00	\$344,900.00	\$344,900.00	\$8,429,400.00	\$9,463,400.00
DIVISION OF REHABILITATION SERVICES	\$319,800.00	\$326,900.00	\$327,200.00	\$8,384,400.00	\$9,358,300.00
FAIRMONT STATE COLLEGE	\$281,000.00	\$286,500.00	\$286,000.00	\$7,337,100.00	\$8,190,600.00
WORKFORCE WV/PAYROLL-05303	\$238,100.00	\$239,800.00	\$239,600.00	\$6,370,100.00	\$7,087,600.00
WV PARKWAYS ECON.DEV.& TOURISM AUTH.	\$218,600.00	\$220,100.00	\$222,600.00	\$6,186,400.00	\$6,847,700.00
TAX DEPARTMENT	\$239,300.00	\$242,300.00	\$242,300.00	\$5,846,800.00	\$6,570,700.00
SHEPHERD UNIVERSITY	\$217,100.00	\$220,200.00	\$221,400.00	\$5,852,500.00	\$6,511,200.00
WILLIAM R SHARPE JR HOSPITAL	\$207,200.00	\$209,000.00	\$214,800.00	\$5,397,500.00	\$6,028,500.00
INSURANCE COMMISSION	\$190,600.00	\$191,300.00	\$191,100.00	\$5,451,800.00	\$6,024,800.00
WV STATE UNIVERSITY	\$209,700.00	\$208,700.00	\$206,400.00	\$5,132,500.00	\$5,757,300.00
AGRICULTURE	\$189,500.00	\$190,900.00	\$191,600.00	\$4,769,000.00	\$5,341,000.00
HUTTONSVILLE CORRECTIONAL CENTER	\$195,800.00	\$197,300.00	\$198,500.00	\$4,704,200.00	\$5,295,800.00
MT OLIVE CORRECTIONAL FACILITY	\$173,700.00	\$176,700.00	\$178,900.00	\$4,589,100.00	\$5,118,400.00
MILDRED MITCHELL-BATEMAN HOSPITAL	\$199,000.00	\$201,700.00	\$205,900.00	\$4,510,300.00	\$5,116,900.00
PUBLIC SERVICE COMMISSION	\$154,500.00	\$155,500.00	\$155,500.00	\$4,375,000.00	\$4,840,500.00
WV MILITARY AUTHORITY	\$179,900.00	\$160,300.00	\$161,000.00	\$3,935,100.00	\$4,436,300.00
WELCH EMERGENCY HOSPITAL	\$145,100.00	\$145,700.00	\$145,700.00	\$3,860,100.00	\$4,296,600.00
WEST LIBERTY STATE COLLEGE	\$147,500.00	\$147,900.00	\$160,800.00	\$3,636,000.00	\$4,092,200.00
CONCORD COLLEGE	\$146,100.00	\$146,000.00	\$145,200.00	\$3,621,300.00	\$4,058,600.00

²⁶ See the Background Information provided in the Introduction Section of the report

Agency	0 – 30 Days	31 – 60 Days	61 – 90 Days	91 and Over	Balance
DEPARTMENT OF CORRECTIONS	\$153,400.00	\$154,600.00	\$153,300.00	\$3,506,700.00	\$3,968,000.00
BLUEFIELD STATE COLLEGE	\$116,000.00	\$117,300.00	\$117,300.00	\$3,290,900.00	\$3,641,500.00
DEPARTMENT OF CORRECTIONS/ST. MARYS CORR	\$133,300.00	\$134,800.00	\$135,500.00	\$3,224,500.00	\$3,628,100.00
SCHOOL OF OSTEOPATHIC MEDICINE	\$133,000.00	\$133,400.00	\$134,900.00	\$3,185,200.00	\$3,586,500.00
GLENVILLE STATE COLLEGE	\$112,800.00	\$113,700.00	\$115,100.00	\$2,848,300.00	\$3,189,900.00
VETERANS AFFAIRS	\$117,300.00	\$118,700.00	\$120,200.00	\$2,679,900.00	\$3,036,100.00
AUDITORS OFFICE	\$106,500.00	\$106,500.00	\$107,200.00	\$2,652,000.00	\$2,972,200.00
WV SCHOOL FOR THE DEAF AND BLIND	\$118,000.00	\$118,000.00	\$117,800.00	\$2,567,300.00	\$2,921,100.00
WEST VIRGINIA LOTTERY COMMISSION	\$106,500.00	\$106,500.00	\$106,500.00	\$2,430,400.00	\$2,749,900.00
WV SOUTHERN COMMUNITY COLLEGE	\$91,100.00	\$94,000.00	\$81,600.00	\$2,465,800.00	\$2,732,500.00
HOPEMONT STATE HOSPITAL	\$88,900.00	\$90,900.00	\$93,000.00	\$2,426,100.00	\$2,698,900.00
PINECREST HOSPITAL	\$93,900.00	\$96,100.00	\$97,600.00	\$2,368,000.00	\$2,655,600.00
ATTORNEY GENERAL	\$97,800.00	\$98,500.00	\$97,800.00	\$2,294,200.00	\$2,588,300.00
LAKIN STATE HOSPITAL	\$91,500.00	\$93,000.00	\$94,400.00	\$2,305,500.00	\$2,584,400.00
TREASURER OF STATE'S OFFICE	\$78,500.00	\$79,200.00	\$80,000.00	\$2,191,600.00	\$2,429,300.00
LAKIN CORRECTIONAL FACILITY	\$83,700.00	\$97,600.00	\$85,000.00	\$2,030,500.00	\$2,296,800.00
JOINT COMM ON GOVT & FINANCE	\$74,000.00	\$76,400.00	\$77,200.00	\$2,037,500.00	\$2,265,100.00
WVSC R & D CORPORATION	\$54,500.00	\$55,200.00	\$55,200.00	\$1,793,700.00	\$1,958,600.00
CULTURE AND HISTORY	\$66,900.00	\$66,900.00	\$67,600.00	\$1,685,600.00	\$1,887,000.00
PRUNTYTOWN CORRECTIONAL CENTER	\$69,900.00	\$70,600.00	\$71,800.00	\$1,633,700.00	\$1,846,000.00
DIVISION OF FORESTRY	\$66,600.00	\$67,400.00	\$68,800.00	\$1,641,900.00	\$1,844,700.00
NORTHERN CORRECTIONAL FACILITY	\$70,100.00	\$70,100.00	\$70,100.00	\$1,630,400.00	\$1,840,700.00
WV NORTHERN COMMUNITY COLLEGE	\$74,700.00	\$74,600.00	\$75,800.00	\$1,605,700.00	\$1,830,800.00
WV DEVELOPMENT OFFICE	\$57,300.00	\$57,300.00	\$58,500.00	\$1,497,000.00	\$1,670,100.00
EDUCATIONAL BROADCASTING	\$58,400.00	\$59,100.00	\$59,000.00	\$1,396,700.00	\$1,573,200.00
OFF OF MINERS HEALTH,SAFETY & TRAINING	\$53,100.00	\$53,700.00	\$55,600.00	\$1,331,800.00	\$1,494,200.00
KANAWHA VALLEY CTC	\$48,400.00	\$48,500.00	\$65,700.00	\$1,290,400.00	\$1,453,000.00
DEPARTMENT OF LABOR	\$54,800.00	\$55,500.00	\$54,100.00	\$1,273,900.00	\$1,438,300.00
ANTHONY CORRECTIONAL CENTER	\$48,100.00	\$48,800.00	\$51,100.00	\$1,254,500.00	\$1,402,500.00
MOUNTWEST COMMUNITY & TEC	\$50,300.00	\$52,100.00	\$52,300.00	\$1,216,200.00	\$1,370,900.00
NEW RIVER COMM. & TECH.	\$60,000.00	\$60,800.00	\$60,800.00	\$1,150,300.00	\$1,331,900.00
ABC COMMISSION	\$44,700.00	\$44,700.00	\$45,400.00	\$1,183,600.00	\$1,318,400.00
DEPT OF CORRECTIONS/DENMAR FACILITY	\$43,300.00	\$45,600.00	\$43,300.00	\$1,173,200.00	\$1,305,400.00
GOVERNORS OFFICE	\$38,700.00	\$38,700.00	\$40,500.00	\$1,135,500.00	\$1,253,400.00
DIVISION OF TOURISM	\$37,900.00	\$37,900.00	\$37,900.00	\$1,064,700.00	\$1,178,400.00
JOHN MANCHIN SR. HEALTH CARE	\$41,500.00	\$41,500.00	\$41,500.00	\$1,009,000.00	\$1,133,500.00
HIGHER EDUCATION POLICY COMMISSION	\$41,200.00	\$41,900.00	\$41,900.00	\$988,700.00	\$1,113,700.00
HOUSE OF DELEGATES	\$37,600.00	\$37,600.00	\$38,400.00	\$954,900.00	\$1,068,500.00
MARTINSBURG CORRECTIONAL	\$35,600.00	\$35,600.00	\$36,400.00	\$856,000.00	\$963,600.00

<u>Agency</u>	<u>0 – 30 Days</u>	<u>31 – 60 Days</u>	<u>61 – 90 Days</u>	<u>91 and Over</u>	<u>Balance</u>
CENTER					
BLUE RIDGE COMMUNITY & TE	\$33,200.00	\$33,900.00	\$33,900.00	\$796,100.00	\$897,100.00
BRIDGEMONT CTC	\$32,900.00	\$33,800.00	\$34,000.00	\$752,900.00	\$853,600.00
LIBRARY COMMISSION	\$28,000.00	\$28,000.00	\$28,000.00	\$735,600.00	\$819,600.00
SECRETARY OF STATE	\$29,700.00	\$30,400.00	\$30,400.00	\$711,600.00	\$802,100.00
HOMELAND SECURITY - EMERGENCY MANAGEMENT	\$28,200.00	\$28,200.00	\$28,200.00	\$706,300.00	\$790,900.00
SENATE	\$28,900.00	\$28,900.00	\$29,700.00	\$697,200.00	\$784,700.00
FIRE COMMISSION	\$24,800.00	\$24,800.00	\$25,500.00	\$702,100.00	\$777,200.00
WV NETWORK FOR EDUCATIONAL TELECOM	\$26,300.00	\$26,300.00	\$26,000.00	\$598,700.00	\$677,300.00
RACING COMMISSION	\$21,800.00	\$21,800.00	\$21,800.00	\$596,200.00	\$661,600.00
HEALTH CARE AUTHORITY	\$24,900.00	\$25,900.00	\$25,900.00	\$558,600.00	\$635,300.00
GEOLOGICAL SURVEY	\$21,000.00	\$21,000.00	\$21,000.00	\$570,200.00	\$633,200.00
BUREAU OF SENIOR SERVICES	\$19,500.00	\$19,500.00	\$18,800.00	\$467,600.00	\$525,400.00
CRIMINAL JUSTICE/HIGHWAY SAFETY	\$19,500.00	\$19,500.00	\$18,700.00	\$461,400.00	\$519,100.00
HUMAN RIGHTS COMMISSION	\$15,300.00	\$14,500.00	\$14,500.00	\$448,600.00	\$492,900.00
DIVISION OF PROTECTIVE SERVICES	\$20,800.00	\$20,800.00	\$20,100.00	\$421,300.00	\$483,000.00
OHIO CO CORRECTIONAL CENTER	\$16,300.00	\$16,300.00	\$16,300.00	\$392,200.00	\$441,100.00
DEPARTMENT OF EDUCATION & ARTS	\$15,600.00	\$15,600.00	\$15,600.00	\$356,300.00	\$403,100.00
EASTERN WV COMMUNITY & TECHNICAL COLLEGE	\$13,900.00	\$13,900.00	\$13,900.00	\$325,200.00	\$366,900.00
RAILROAD MAINTENANCE AUTHORITY	\$10,700.00	\$10,700.00	\$10,700.00	\$308,500.00	\$340,600.00
WV ARMORY BOARD	(\$900.00)	(\$900.00)	(\$900.00)	\$263,500.00	\$260,800.00
ADJUTANT GENERAL	(\$2,600.00)	(\$2,600.00)	(\$2,600.00)	\$264,600.00	\$256,800.00
WV DIVISION OF BANKING	\$17,100.00	\$17,800.00	\$17,800.00	\$176,400.00	\$229,100.00
MILITARY AFFAIRS & PUBLIC SAFETY	\$8,900.00	\$8,900.00	\$8,900.00	\$193,600.00	\$220,300.00
WV SOLID WASTE MANAGEMENT BD	\$6,400.00	\$6,400.00	\$6,400.00	\$188,500.00	\$207,700.00
WV SECONDARY SCHOOLS ACTIVITIES COMM	\$6,700.00	\$6,700.00	\$6,700.00	\$181,800.00	\$201,900.00
BOARD OF MEDICINE	\$8,200.00	\$8,200.00	\$8,200.00	\$171,700.00	\$196,300.00
WV BD OF EXAMINERS/REGISTERED NURSES	\$6,700.00	\$5,900.00	\$5,900.00	\$163,300.00	\$181,800.00
SCHOOL BUILDING AUTHORITY	\$4,700.00	\$4,700.00	\$5,900.00	\$145,300.00	\$160,600.00
TAX DEPT. - OFFICE OF APPEALS	\$5,500.00	\$5,500.00	\$5,500.00	\$134,500.00	\$151,000.00
PUBLIC TRANSIT	\$3,700.00	\$3,700.00	\$3,700.00	\$134,000.00	\$145,100.00
WV DIVISION OF ENERGY	\$3,000.00	\$3,700.00	\$3,700.00	\$123,500.00	\$133,900.00
WV BOARD OF BARBERS AND C	\$3,100.00	\$3,100.00	\$3,100.00	\$118,100.00	\$127,400.00
WV DOT OFFICE OF ADMINISTRATIVE HEARINGS	\$17,800.00	\$15,600.00	\$14,100.00	\$74,900.00	\$122,400.00
WATER DEVELOPMENT AUTHORITY	\$5,900.00	\$5,900.00	\$5,900.00	\$86,900.00	\$104,600.00
REAL ESTATE COMMISSION	\$2,500.00	\$2,500.00	\$2,500.00	\$87,400.00	\$94,900.00
WV BOARD OF PHARMACY	\$2,200.00	\$3,000.00	\$3,000.00	\$75,400.00	\$83,600.00
MUNICIPAL BOND COMMISSION	\$2,800.00	\$2,800.00	\$2,800.00	\$67,000.00	\$75,400.00
TAX DEPT. - BUDGET OFFICE	\$3,000.00	\$3,700.00	\$3,700.00	\$64,100.00	\$74,500.00

Agency	0 – 30 Days	31 – 60 Days	61 – 90 Days	91 and Over	Balance
WV BD OF SOCIAL WORKER EXAMINERS	\$2,200.00	\$2,200.00	\$2,200.00	\$60,500.00	\$67,100.00
PUBLIC PORT AUTHORITY	\$1,500.00	\$1,500.00	\$1,500.00	\$56,500.00	\$61,000.00
COAL HERITAGE HIGHWAY AUTHORITY	\$1,500.00	\$1,500.00	\$1,500.00	\$53,700.00	\$58,200.00
ENVIRONMENTAL QUALITY BOARD	\$1,500.00	\$1,500.00	\$1,500.00	\$35,800.00	\$40,300.00
OSTEOPATHY, BOARD OF	\$1,100.00	\$1,100.00	\$1,100.00	\$36,600.00	\$39,900.00
PHYSICAL THERAPY, BOARD OF	\$1,500.00	\$1,500.00	\$1,500.00	\$34,900.00	\$39,400.00
AERONAUTICS COMMISSION	\$1,500.00	\$1,500.00	\$1,500.00	\$33,100.00	\$37,600.00
WV BOARD OF ACCOUNTANCY	\$2,200.00	\$2,200.00	\$2,200.00	\$27,800.00	\$34,400.00
DEPT. OF COMMERCE, OFFICE OF SECRETARY	\$700.00	\$700.00	\$700.00	\$30,200.00	\$32,300.00
WV CENTER FOR NURSING	\$2,200.00	\$2,200.00	\$2,200.00	\$24,800.00	\$31,400.00
BOARD OF EXAMINERS OF PSYCHOLOGISTS	\$700.00	\$700.00	\$700.00	\$20,200.00	\$22,300.00
WV BOARD OF VETERINARY MEDICINE	\$700.00	\$700.00	\$700.00	\$20,200.00	\$22,300.00
OIL AND GAS CONSERVATION	\$700.00	\$700.00	\$700.00	\$20,100.00	\$22,200.00
BOARD OF EXAMINERS IN COUNSELING	\$700.00	\$700.00	\$700.00	\$19,400.00	\$21,500.00
WV REAL ESTATE APPRAISER/LIC CERT BD	\$600.00	\$600.00	\$600.00	\$19,200.00	\$21,000.00
WV BD. OF CHIROPRACTIC EXAMINERS	\$700.00	\$700.00	\$700.00	\$17,800.00	\$19,900.00
WV STATE BD OF EXAMINERS FOR LPNS	\$700.00	\$700.00	\$700.00	\$17,700.00	\$19,800.00
WV BOARD OF OPTOMETRY	\$700.00	\$700.00	\$700.00	\$17,200.00	\$19,300.00
BOARD OF FUNERAL SERVICE EXAMINERS	\$700.00	\$700.00	\$700.00	\$17,000.00	\$19,100.00
MEDICAL IMAGING BOARD	\$700.00	\$700.00	\$700.00	\$17,000.00	\$19,100.00
COURTHOUSE FACILITIES IMP	\$0.00	\$0.00	\$0.00	\$14,400.00	\$14,400.00
WV MASSAGE THERAPY LICENSURE BD	\$700.00	\$700.00	\$700.00	\$11,500.00	\$13,600.00
BD OF EXAM SPEECH, LANGUAGE PATH & AUDIO	\$400.00	\$400.00	\$400.00	\$12,100.00	\$13,300.00
BOARD OF RESPIRATORY CARE	\$700.00	\$700.00	\$700.00	\$9,700.00	\$11,800.00
WV BOARD OF DENTAL EXAMINERS	\$2,200.00	\$2,200.00	\$2,200.00	\$2,600.00	\$9,200.00
WV ENGINEERS REGISTRATION BOARD	\$1,500.00	\$1,500.00	\$1,500.00	\$3,000.00	\$7,500.00
WV JOBS INVESTMENT TRUST BOARD	\$0.00	\$0.00	\$0.00	\$6,800.00	\$6,800.00
WV ECONOMIC DEVELOPMENT AUTHORITY	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
WV ADVISORY COUNCIL ON VOCATIONAL ED	\$0.00	\$0.00	\$0.00	(\$2,000.00)	(\$2,000.00)
Total	\$21,248,500.00	\$21,412,400.00	\$21,542,800.00	\$554,578,800.00	\$618,782,500.00

**WEST VIRGINIA PUBLIC EMPLOYEES INSURANCE AGENCY
JULY 1, 2010 – JUNE 30, 2011**

APPENDIX E

Agencies with a Credit Balance in the PEIA Account as of October 31, 2012

**Appendix E – Agencies with Credit Balance in the PEIA²⁷ Account as of October 31, 2012²⁸ –
Information provided by PEIA**

<u>Agency</u>	<u>Current</u>	<u>31 - 60 Days</u>	<u>61 - 90 Days</u>	<u>91 and Over</u>	<u>Balance</u>	<u>Pre-2008 Credit</u>
SUPREME COURT / JUDICIAL	\$2,200.00	\$2,000.00	(\$1,000.00)	(\$96,200.00)	(\$93,000.00)	(\$25,400.00)
DEPARTMENT OF HIGHWAYS	\$24,500.00	\$0.00	\$0.00	(\$56,300.00)	(\$31,800.00)	(\$55,900.00)
PUBLIC SAFETY	\$2,200.00	\$800.00	(\$500.00)	(\$21,300.00)	(\$18,800.00)	(\$16,400.00)
ABC COMMISSION	(\$100.00)	(\$14,800.00)	(\$300.00)	(\$3,400.00)	(\$18,600.00)	
DEPARTMENT OF EDUCATION	\$2,700.00	(\$2,200.00)	(\$1,700.00)	(\$16,700.00)	(\$17,900.00)	
VETERANS AFFAIRS	\$0.00	\$600.00	(\$200.00)	(\$18,000.00)	(\$17,600.00)	
NATURAL RESOURCES	\$1,600.00	\$200.00	(\$1,500.00)	(\$17,400.00)	(\$17,100.00)	
ATTORNEY GENERAL	\$200.00	(\$1,100.00)	(\$1,400.00)	(\$12,900.00)	(\$15,200.00)	
MILDRED MITCHELL-BATEMAN HOSPITAL	\$2,600.00	(\$1,800.00)	(\$1,500.00)	(\$12,800.00)	(\$13,500.00)	
PUBLIC SERVICE COMMISSION	\$1,200.00	(\$400.00)	(\$3,300.00)	(\$10,900.00)	(\$13,400.00)	(\$600.00)
WV STATE UNIVERSITY	\$1,600.00	\$2,100.00	(\$1,600.00)	(\$8,700.00)	(\$6,600.00)	(\$4,100.00)
WV MILITARY AUTHORITY	(\$2,800.00)	\$1,800.00	\$400.00	(\$5,800.00)	(\$6,400.00)	
DEPARTMENT OF EDUCATION & ARTS	\$100.00	\$0.00	\$0.00	(\$6,200.00)	(\$6,100.00)	(\$6,200.00)
SHEPHERD UNIVERSITY	\$1,400.00	(\$2,400.00)	(\$500.00)	(\$3,900.00)	(\$5,400.00)	
WV NETWORK FOR EDUCATIONAL TELECOM	\$0.00	\$100.00	\$0.00	(\$5,000.00)	(\$4,900.00)	
CONCORD COLLEGE	(\$200.00)	(\$2,900.00)	\$0.00	(\$1,700.00)	(\$4,800.00)	
DIVISION OF FINANCIAL INSTITUTION	\$200.00	\$200.00	\$0.00	(\$4,700.00)	(\$4,300.00)	(\$4,600.00)
SCHOOL OF OSTEOPATHIC MEDICINE	\$1,100.00	(\$200.00)	(\$300.00)	(\$4,600.00)	(\$4,000.00)	(\$5,200.00)
OHIO CO CORRECTIONAL CENTER	(\$200.00)	(\$200.00)	(\$200.00)	(\$3,100.00)	(\$3,700.00)	(\$2,600.00)
DIVISION OF PROTECTIVE SERVICES	(\$300.00)	(\$300.00)	(\$300.00)	(\$2,700.00)	(\$3,600.00)	
TAX DEPT	\$400.00	(\$300.00)	(\$300.00)	(\$3,200.00)	(\$3,400.00)	
WV DOT OFFICE OF ADMINISTRATIVE HEARINGS	\$200.00	\$0.00	\$0.00	(\$3,500.00)	(\$3,300.00)	
MOUNTWEST COMMUNITY & TEC	(\$100.00)	(\$700.00)	\$200.00	(\$2,800.00)	(\$3,400.00)	
ENVIRONMENTAL QUALITY BOARD	\$0.00	\$0.00	\$0.00	(\$2,800.00)	(\$2,800.00)	(\$2,800.00)
WVSC R & D CORPORATION	(\$1,900.00)	\$0.00	\$0.00	(\$700.00)	(\$2,600.00)	
CULTURE AND HISTORY	\$0.00	\$0.00	\$0.00	(\$2,500.00)	(\$2,500.00)	(\$2,500.00)
BLUEFIELD STATE COLLEGE	(\$2,100.00)	\$0.00	\$0.00	(\$400.00)	(\$2,500.00)	
MUNICIPAL BOND COMMISSION	\$0.00	\$0.00	\$0.00	(\$2,200.00)	(\$2,200.00)	
BOARD OF EXAMINERS IN COUNSELING	\$0.00	\$0.00	\$0.00	(\$1,900.00)	(\$1,900.00)	(\$1,900.00)
WEST VIRGINIA LOTTERY COMMISSION	\$1,900.00	\$0.00	\$0.00	(\$3,600.00)	(\$1,700.00)	
HOUSE OF DELEGATES	\$200.00	(\$100.00)	(\$100.00)	(\$1,600.00)	(\$1,600.00)	
JOBS INVESTMENT TRUST BOARD	\$0.00	\$0.00	\$0.00	(\$1,500.00)	(\$1,500.00)	
HEALTH DEPT	\$1,900.00	(\$3,400.00)	\$0.00	\$0.00	(\$1,500.00)	
WV NORTHERN COMMUNITY COLLEGE	\$200.00	\$0.00	(\$700.00)	(\$900.00)	(\$1,400.00)	

²⁷ See the Background Information provided in the Introduction Section of the report

²⁸ Amounts are rounded to the nearest \$100.00.

<u>Agency</u>	<u>Current</u>	<u>31 - 60 Days</u>	<u>61 - 90 Days</u>	<u>91 and Over</u>	<u>Balance</u>	<u>Pre-2008 Credit</u>
HIGHER EDUCATION POLICY COMMISSION	(\$700.00)	(\$300.00)	(\$100.00)	(\$200.00)	(\$1,300.00)	
GLENVILLE STATE COLLEGE	\$700.00	(\$100.00)	\$0.00	(\$1,800.00)	(\$1,200.00)	
BUREAU OF SENIOR SERVICES	\$0.00	\$0.00	\$0.00	(\$1,200.00)	(\$1,200.00)	
SENATE	\$0.00	\$0.00	\$0.00	(\$1,200.00)	(\$1,200.00)	(\$1,200.00)
FIRE COMMISSION	\$0.00	\$0.00	\$0.00	(\$1,200.00)	(\$1,200.00)	(\$800.00)
GEOLOGICAL SURVEY	\$0.00	(\$100.00)	\$0.00	(\$800.00)	(\$900.00)	
PHARMACY, BOARD OF	\$0.00	\$0.00	\$0.00	(\$900.00)	(\$900.00)	(\$900.00)
WV PARKWAYS ECON.DEV.& TOURISM AUTH.	(\$900.00)	\$0.00	\$0.00	\$0.00	(\$900.00)	
WV ECONOMIC DEVELOPMENT AUTHORITY	\$0.00	\$0.00	\$0.00	(\$900.00)	(\$900.00)	(\$500.00)
PUBLIC TRANSIT	\$0.00	\$0.00	\$0.00	(\$900.00)	(\$900.00)	(\$900.00)
AUDITORS OFFICE	\$100.00	\$0.00	\$0.00	(\$1,000.00)	(\$900.00)	
TAX DEPT - BUDGET OFFICE	\$0.00	\$0.00	\$0.00	(\$800.00)	(\$800.00)	
RAILROAD MAINTENANCE AUTHORITY	\$0.00	\$0.00	\$0.00	(\$700.00)	(\$700.00)	(\$400.00)
BOARD OF RESPIRATORY CARE	\$0.00	\$0.00	\$0.00	(\$700.00)	(\$700.00)	(\$700.00)
KANAWHA VALLEY CTC	\$600.00	(\$300.00)	\$0.00	(\$1,000.00)	(\$700.00)	
GOVERNORS OFFICE	(\$600.00)	\$0.00	\$0.00	\$0.00	(\$600.00)	
WV SCHOOL FOR THE DEAF AND BLIND	(\$600.00)	\$0.00	\$0.00	\$0.00	(\$600.00)	
PUBLIC PORT AUTHORITY	\$0.00	\$0.00	\$0.00	(\$600.00)	(\$600.00)	(\$600.00)
WORKERS COMPENSATION COMM	\$0.00	\$0.00	\$0.00	(\$500.00)	(\$500.00)	
WSWP-TV	\$0.00	\$0.00	\$0.00	(\$500.00)	(\$500.00)	(\$500.00)
BOARD OF MEDICINE	\$200.00	(\$200.00)	(\$300.00)	(\$200.00)	(\$500.00)	
WATER DEVELOPMENT AUTHORITY	\$700.00	\$700.00	\$0.00	(\$1,900.00)	(\$500.00)	
MILITARY AFFAIRS & PUBLIC SAFETY	(\$100.00)	\$0.00	\$0.00	(\$200.00)	(\$300.00)	
WILLIAM R SHARPE JR HOSPITAL	\$700.00	(\$700.00)	(\$400.00)	\$0.00	(\$400.00)	
HEALTH CARE AUTHORITY	(\$500.00)	\$0.00	\$0.00	\$200.00	(\$300.00)	
BOARD OF EXAMINERS OF PSYCHOLOGISTS	\$0.00	\$0.00	\$0.00	(\$300.00)	(\$300.00)	(\$200.00)
DEPT OF TRANSPORTATION	\$0.00	\$0.00	\$0.00	(\$200.00)	(\$200.00)	(\$200.00)
DIVISION OF TOURISM	(\$200.00)	\$100.00	(\$100.00)	\$0.00	(\$200.00)	
COURTHOUSE FACILITIES IMP	\$0.00	\$0.00	\$0.00	(\$200.00)	(\$200.00)	
WV BD OF EXAMINERS/REGISTERED NURSES	\$0.00	\$0.00	\$0.00	(\$100.00)	(\$100.00)	
WV SOLID WASTE MANAGEMENT BD	\$0.00	\$0.00	\$0.00	(\$100.00)	(\$100.00)	
BOARD OF FUNERAL SERVICE EXAMINERS	\$0.00	\$0.00	\$0.00	(\$100.00)	(\$100.00)	
TREASURER OF STATE'S OFFICE	\$100.00	\$0.00	\$0.00	(\$100.00)	\$0.00	
JUSTICE & COMMUNITY SERVICE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
WV CENTER FOR NURSING	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
WV BOARD OF OPTOMETRY	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
WV BOARD OF OCCUPATIONAL THERAPY	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
PROFESSIONAL SURVEYORS, WV BOARD OF	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
SCHOOL BUILDING AUTHORITY	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	

<u>Agency</u>	<u>Current</u>	<u>31 - 60 Days</u>	<u>61 - 90 Days</u>	<u>91 and Over</u>	<u>Balance</u>	<u>Pre-2008 Credit</u>
PHYSICAL THERAPY, BOARD OF	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
WV BOARD OF ACCOUNTANCY	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
DEPT. OF COMMERCE, OFFICE OF SECRETARY	\$100.00	\$0.00	\$0.00	\$0.00	\$0.00	
Totals	\$38,300.00	(\$23,900.00)	(\$15,700.00)	(\$358,000.00)	(\$359,300.00)	
Credits Resulting From Pre-2008 Balances						(\$135,100.00)
Credits Available for Agencies Use					(\$224,300.00)	

**WEST VIRGINIA PUBLIC EMPLOYEES INSURANCE AGENCY
JULY 1, 2010 – JUNE 30, 2011**

**APPENDIX F
Agencies with Credit Balance in the RHBT Account as of October 31, 2012**

**Appendix F – Agencies with Credit Balance in the RHBT²⁹ Account as of October 31, 2012³⁰ –
Information provided by PEIA**

<u>Agency</u>	<u>Current</u>	<u>31 - 60 Days</u>	<u>61 - 90 Days</u>	<u>91 and Over</u>	<u>Balance</u>
VETERANS AFFAIRS	(\$800.00)	(\$1,400.00)	(\$500.00)	(\$24,500.00)	(\$27,200.00)
MINERS HEALTH SAFETY & TRAINING	\$0.00	\$0.00	\$0.00	(\$8,200.00)	(\$8,200.00)
ABC COMMISSION	(\$200.00)	(\$700.00)	(\$500.00)	(\$3,300.00)	(\$4,700.00)
WEST VIRGINIA LOTTERY COMMISSION	\$1,300.00	(\$100.00)	(\$400.00)	(\$5,300.00)	(\$4,500.00)
TAX DEPT - BUDGET OFFICE	\$0.00	\$0.00	\$0.00	(\$3,800.00)	(\$3,800.00)
DIVISION OF PROTECTIVE SERVICES	\$600.00	\$600.00	(\$200.00)	(\$3,700.00)	(\$2,700.00)
HUMAN RIGHTS COMMISSION	\$100.00	\$0.00	\$0.00	(\$2,200.00)	(\$2,100.00)
WV BD OF EXAMINERS/REGISTERED NURSES	\$0.00	\$0.00	\$0.00	(\$2,200.00)	(\$2,200.00)
MILITARY AFFAIRS & PUBLIC SAFETY	\$0.00	\$0.00	\$0.00	(\$1,600.00)	(\$1,600.00)
WATER DEVELOPMENT AUTHORITY	\$0.00	\$0.00	\$0.00	(\$1,300.00)	(\$1,300.00)
TAX DEPT. - OFFICE OF APPEALS	\$0.00	\$200.00	(\$1,200.00)	\$0.00	(\$1,000.00)
SHEPHERD UNIVERSITY	\$200.00	(\$400.00)	\$0.00	(\$900.00)	(\$1,100.00)
HOUSE OF DELEGATES	\$800.00	\$0.00	\$0.00	(\$1,800.00)	(\$1,000.00)
DIVISION OF TOURISM	\$500.00	\$700.00	\$0.00	(\$2,200.00)	(\$1,000.00)
ATTORNEY GENERAL	\$2,000.00	\$0.00	\$0.00	(\$2,600.00)	(\$600.00)
WV BOARD OF ACCOUNTANCY	\$0.00	\$0.00	\$0.00	(\$400.00)	(\$400.00)
OHIO CO CORRECTIONAL CENTER	\$0.00	\$0.00	\$0.00	(\$300.00)	(\$300.00)
BOARD OF MEDICINE	\$0.00	(\$200.00)	(\$200.00)	\$0.00	(\$400.00)
JOBS INVESTMENT TRUST BOARD	\$0.00	\$0.00	\$0.00	(\$300.00)	(\$300.00)
GEOLOGICAL SURVEY	\$0.00	(\$200.00)	\$0.00	\$0.00	(\$200.00)
PUBLIC PORT AUTHORITY	\$0.00	\$0.00	\$0.00	(\$200.00)	(\$200.00)
WV MASSAGE THERAPY LICENSURE BD	\$0.00	\$0.00	\$0.00	(\$100.00)	(\$100.00)
PHARMACY, BOARD OF	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
WV ENGINEERS REGISTRATION BOARD	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
BUREAU OF SENIOR SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Totals	\$4500.00	(1500.00)	(3000.00)	(64900.00)	(64.900)

²⁹ See the Background Information provided in the Introduction Section of the report

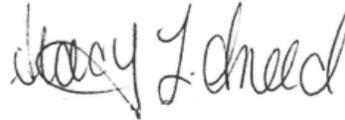
³⁰ Amounts are rounded to the nearest \$100.00.

STATE OF WEST VIRGINIA

OFFICE OF THE LEGISLATIVE AUDITOR, TO WIT:

I, Stacy L. Sneed, CPA, CICA, 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 4th day of January 2013.



Stacy L. Sneed, CPA, CICA, Director
Legislative Post Audit Division

Notification of when the report was released and the location of the report on our website was sent to the Secretary of the Department of Administration to be filed as a public record. Report release notifications were also sent to the West Virginia Public Employees Insurance Agency; Governor; Attorney General; West Virginia Public Employees Insurance Agency Finance Board; and State Auditor.