

February 2025  
PE 24-11-684

## PERFORMANCE REVIEW

# FINANCE DIVISION, SHARED SERVICES SECTION

## DEPARTMENT OF ADMINISTRATION

### AUDIT OVERVIEW

The Finance Division's Shared Services Section Realizes Cost Savings in Providing Financial and Accounting Services for State Agencies, but Improved Compliance with Its Enabling Statute Would Increase Cost Savings to the State

The Finance Division's Website Needs More Improvement to Enhance User-Friendliness and Transparency



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**John Sylvia**  
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February 10, 2025

The Honorable Patricia Puertas Rucker  
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1900 Kanawha Boulevard, East  
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The Honorable Chris Phillips  
House of Delegates  
Building 1, Room 213E  
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Dear Chairs:

Pursuant to the West Virginia Performance Review Act, we are transmitting an Agency Review of the *West Virginia Finance Division*. The issues covered herein are:

1. The Finance Division's Shared Services Section Realizes Cost Savings in Providing Financial and Accounting Services for State Agencies, but Improved Compliance with Its Enabling Statute Would Increase Cost Savings to the State; and
2. The Finance Division's Website Needs More Improvements to Enhance User-Friendliness and Transparency.

We transmitted a draft copy of the report to the agency on January 15, 2024. We held an exit conference on January 22, 2025. We received the agency response on January 30, 2025. If you have any inquiries on this report, please let me know.

Sincerely,

A handwritten signature in cursive script that reads "John Sylvia".

John Sylvia

Enclosure



# CONTENTS

Executive Summary ..... 7

Issue 1: The Finance Division’s Shared Services Section Realizes Cost Savings in Providing Financial and Accounting Services for State Agencies, but Improved Compliance with Its Enabling Statute Would Increase Cost Savings to the State ..... 9

Issue 2: The Finance Division’s Website Needs More Improvements to Enhance User-Friendliness and Transparency ..... 19

List of Tables

Table 1: Boards Not Currently Utilizing Shared Services as Mandated ..... 13

Table 2: Estimated Cost Savings for Spending Units Under Shared Services’ Agreements FY 2019-2023 ..... 14

Table 3: Finance Division Website Evaluation Score ..... 19

Table 4: Website User-Friendly and Transparency Scores ..... 20

List of Appendices

Appendix A: Transmittal Letter.....25

Appendix B: Objectives, Scope and Methodology .....27

Appendix C: Agency Response .....29

Appendix I: West Virginia State Spending Units Under Agreement with Shared Services FY 2023 .....31

Appendix II: Cover Letter and Cost-Performance Metric .....33

Appendix III: Website Criteria Checklist and Points System.....35



## EXECUTIVE SUMMARY

The Performance Evaluation and Research Division (PERD) conducted this Agency Review of the Finance Division within the Department of Administration pursuant to West Virginia Code §4-10-7. The objectives of this review were to: 1) determine to what extent is the Shared Services Section (Shared Services) of the Finance Division saving the state money by conducting accounting and financial reporting services for other state agencies, and 2) to determine if the Finance Division's website is user-friendly and transparent.

### Frequently Used Acronyms in the Report:

FY – Fiscal Year

FTE – Full-Time Equivalent Position

PERD – Performance Evaluation and Research Division

### Report Highlights:

#### **Issue 1: The Finance Division's Shared Services Section Realizes Cost Savings in Providing Financial and Accounting Services for State Agencies, but Improved Compliance with Its Enabling Statute Would Increase Cost Savings to the State**

- In 2018, Senate Bill 271 established West Virginia Code §5A-2B-2 and §5A-2B-3 that created the Shared Services Section and mandated that the costs of providing accounting and financial reporting services through Shared Services be compared to the costs of these functions being carried out by all state spending units.
- PERD found that Shared Services developed a cost-performance metric; however, it was not provided to all state spending units for them to measure the costs of providing their own accounting and financial reporting services. As a result, no cost information was received from spending units.
- West Virginia Code §5A-2B-3(c) requires all spending units with one full-time equivalent position or less dedicated to financial services to enter into an agreement with Shared Services. However, PERD found several regulatory boards that fit the FTE criteria but are not using Shared Services.
- Although Shared Services states that it saves the State over \$900,000 in providing services to these spending units, other state agencies may benefit from an agreement with Shared Services, but this cannot be determined if state agencies are not annually reporting the costs of providing their own accounting services.

## Issue 2: The Finance Division's Website Needs More Improvements to Enhance User-Friendliness and Transparency

- The Finance Division's website received a composite score of 50 percent.
- PERD has determined that the Finance Division's website requires more improvements in user-friendliness and transparency overall but mostly in transparency.
- The website is currently at a college reading level. Consideration should be given to lowering it to the 7<sup>th</sup> grade reading level.

### PERD's Response to the Agency's Written Response:

The Finance Division provided its response on January 30, 2025 (see Appendix C). The agency did not dispute any findings in the report and agrees with the recommendations. The Finance Division stated that as of January 29, 2025, the Shared Services Section emailed the cost-performance metric to all state financial officers. In addition, it indicated the agency would identify state spending units with one FTE position or less dedicated to financial services and perform a cost-performance evaluation to determine what spending units would benefit from an agreement for accounting services from Shared Services.

### Recommendations:

1. *The Legislature should continue the Shared Services Section.*
2. *The Legislature should amend West Virginia Code §5A-2B-3(a) to allow the deputy director of the Shared Services Section to decline entering into a mandatory agreement with a spending unit if such an agreement becomes an additional cost or creates staffing problems for the spending unit.*
3. *Pursuant to West Virginia Code §5A-2B-2(b), the Shared Services Section should have all spending units annually report their cost information using Shared Services' cost-performance metric, and determine which spending units are required to enter into agreements with the Shared Services Section.*
4. *As required by West Virginia Code §5A-2B-3(f), the Shared Services Section should require that spending units that seek to cancel their agreement document that they can perform their own financial services at a lower cost than Shared Services, and that such documentation be approved by the deputy director.*
5. *Shared Services should identify state spending units that have one FTE position or less dedicated to financial services and require that they enter into an agreement, assuming that, as required by law, that such an agreement would result in cost savings or efficiencies.*
6. *The Finance Division should consider adding other user-friendliness and transparency elements to its website.*



# ISSUE 1

## **The Finance Division's Shared Services Section Realizes Cost Savings in Providing Financial and Accounting Services for State Agencies, but Improved Compliance with Its Enabling Statute Would Increase Cost Savings to the State**

### **Issue Summary**

During the 2018 legislative session, the Legislature created the Shared Services Section (Shared Services) within the Finance Division of the Department of Administration to provide centralized accounting and financial reporting services for state spending units (West Virginia Code §5A-2B-1). Another important responsibility of Shared Services is to annually identify state spending units that have greater costs in providing their own accounting and financial reporting services than the baseline costs of the Shared Services Section. In cases where Shared Services can provide its services at a lower cost, spending units are required to enter into an agreement with Shared Services for its services (West Virginia Code §5A-2B-3(a)). According to West Virginia Code §5A-2B-2, Shared Services is required to develop a cost-performance assessment metric that all spending units are to annually use to measure their costs of providing their own accounting and financial reporting services. Each year, Shared Services is to evaluate the reported costs of each spending unit to determine if the same services can be provided by the Shared Services Section at a lower cost, and report to the governor, and the Joint Committee on Government and Finance the cost savings and efficiencies resulting from providing accounting and financial reporting services by the Shared Services Section.

PERD finds that Shared Services developed a cost-performance metric, but it did not provide it to all spending units to annually assess their costs of providing their own accounting and financial reporting services. Consequently, Shared Services has not annually assessed the costs of all spending units or determined if the same services could be provided by the Shared Services Section at a lower cost. However, in compliance with West Virginia Code §5A-2B-2(d), Shared Services has annually reported to the governor and the Joint Committee on Government and Finance the cost savings from the spending units that are receiving the agency's accountings services. Although Shared Services states that it saves the State over \$900,000 in providing services to these spending units, it is not clear because the estimates are not based on actual cost. Moreover, other state agencies may benefit from an agreement with Shared Services, but this cannot be determined if state agencies are not annually reporting the costs of providing their own accounting services.

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*PERD finds that Shared Services developed a cost-performance metric, but it did not provide it to all spending units to annually assess their costs of providing their own accounting and financial reporting services. Consequently, Shared Services has not annually assessed the costs of all spending units or determined if the same services could be provided by the Shared Services Section at a lower cost.*

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## The Shared Services Section Was Created to Establish Cost-Effective Accounting Services and Timely Financial Reporting

In 2018, Senate Bill 271 established West Virginia Code §5A-2B-2 and §5A-2B-3 that created the Shared Services Section and mandated that the costs of providing accounting and financial reporting services through Shared Services be compared to the costs of these functions being carried out by all state spending units. When Senate Bill 271 was first introduced, it stated that the purpose of the bill was to address a lack of qualified candidates for accounting positions, and untimely reporting of financial information that had led to delays in the State finalizing its consolidated annual financial report and the single audit. To provide accounting services and financial reporting in a uniform and efficient manner throughout state government, it was determined that a centralized agency was needed with staff that could provide the services to several different state spending units.

According to Shared Services, state agencies that contract with it provide financial information for Shared Services to generate, collect, and pay agency bills; conduct payroll; and other accounting services. Each state agency must provide approval prior to Shared Services making payments.

Under the newly established sections of West Virginia Code, §5A-2B-2 and §5A-2B-3, the following practices are required to be implemented:

1. On or before July 1, 2018, the Department of Administration shall develop a cost-performance metric for each state spending unit to measure costs of that spending unit providing its own accounting and financial reporting services (W. Va. Code §5A-2B-2(a)).
2. Beginning April 1, 2019, and each year thereafter, all spending units shall report annually to the Shared Services Section information related to costs of providing accounting and financial reporting services based upon the metrics identified by the Shared Services Section (W. Va. Code §5A-2B-2(b)).
3. The deputy director of Shared Services shall evaluate the cost information provided by spending units to determine if the same services can be provided by Shared Services at a lower cost and in a more efficient manner (W. Va. Code §5A-2B-2(b)).

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*To provide accounting services and financial reporting in a uniform and efficient manner throughout state government, it was determined that a centralized agency was needed with staff that could provide the services to several different state spending units.*

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4. On or before July 1, 2019, the deputy director shall report to the governor and the Joint Committee on Government and Finance the results of the cost-performance assessment documenting the amount each state spending unit incurs for accounting services, and make recommendations for providing the services through the Shared Services Section (W. Va. Code §5A-2B-2(c)).
5. The deputy director shall report annually on or before December 31 of each year, to the governor and the Joint Committee on Government and Finance the cost savings and efficiencies resulting from providing accounting and financial reporting services by the Shared Services Section (W. Va. Code §5A-2B-2(d)).
6. Those spending units with a cost-performance assessment greater than the baseline cost set by the Shared Services Section, as determined by the provisions set forth in §5A-2B-2 of this code, shall enter into an agreement with the Shared Services Section for the provision of accounting and financial services (W. Va. Code §5A-2B-3(a)).
7. Any spending unit may voluntarily request an agreement for the services of the Shared Services Section (W. Va. Code §5A-2B-3(b)).
8. Those spending units with one full-time equivalent position or less dedicated to providing accounting and financial reporting services shall enter into an agreement with Shared Services for accounting and financial reporting services, provided the deputy director determines the implementation of the agreement would be feasible and documents that the agreement will result in cost savings or efficiencies to the state (W. Va. Code §5A-2B-3(c)).

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*Those spending units with a cost-performance assessment greater than the baseline cost set by the Shared Services Section, as determined by the provisions set forth in §5A-2B-2 of this code, shall enter into an agreement with the Shared Services Section for the provision of accounting and financial services (W. Va. Code §5A-2B-3(a)).*

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## **A Cost-Performance Metric Was Developed but It Was Not Used**

PERD found that the Department of Administration (Department) developed a cost-performance metric; however, it was not provided to all state spending units for them to measure the costs of providing their own accounting and financial reporting services. The cost-performance metric is based on one full-time equivalent (FTE) position and several financial services categories such as accounts payable, accounts receivable, payroll,

procurement, purchasing card transactions, travel expenses, and other financial reporting. The metric assigns a cost to each type of financial transaction, and depending on the number and type of transaction reported by a spending unit, it calculates the costs for a spending unit to provide its own accounting and financial reporting services. This calculation is then compared to the baseline costs of Shared Services to determine which entity can perform the accounting services at a lower cost.

Since all state spending units were not provided with the Department's cost-performance metric, no cost information was received from spending units and no annual evaluation by the deputy director has occurred to determine if the same services can be provided by Shared Services at a lower cost. Furthermore, the lack of annual cost information from spending units precludes compliance with W. Va. Code §5A-2B-3, which states that, *"Those spending units with a cost-performance assessment greater than the baseline cost set by the Shared Services Section... shall enter into an agreement with the Shared Services Section for the provision of accounting and financial services."*

According to the Finance Division, the cost-performance assessment tool *"was established in 2018 and not utilized with no revisions thereafter."* The Finance Division further indicated that after the cost-performance assessment was created, it was used in a pilot program consisting of four agencies within the Department to test the cost assessment tool. The Finance Division stated:

*The pilot program consisted of four Shared Services clients that we already had at the time (General Services, BRIM, Board of Pharmacy, and IS&C). A form that was adopted from the State of Oklahoma's Shared Services division was sent for this group to fill out and return to us. From that information, we learned what information was useful and what was not. There were no agencies that were acquired during this program as they were already customers.*

Despite testing the cost-performance metric in a pilot program, it was not disseminated to all spending units to determine if accounting services could be provided by Shared Services at a lower cost and in a more efficient manner. Shared Services met the requirement under West Virginia Code §5A-2B-2(c) to report by July 1, 2019, the cost savings, and any recommendation for providing services; however, the report was for 44 state agencies that were under voluntary agreements, not for all spending units. The report also recommended that 14 other boards and commissions would be good fits for Shared Services that were not clients. Two of these agencies were eventually added as clients of Shared Services, but the others have not been added. Shared Services has provided annual reports required by West Virginia Code §5A-2B-2(d) to the governor and the Joint Committee on Government and Finance describing the

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*Since all state spending units were not provided with the Department's cost-performance metric, no cost information was received from spending units and no annual evaluation by the deputy director has occurred to determine if the same services can be provided by Shared Services at a lower cost.*

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*Shared Services met the requirement under West Virginia Code §5A-2B-2(c) to report by July 1, 2019, the cost savings, and any recommendation for providing services; however, the report was for 44 state agencies that were under voluntary agreements, not for all spending units.*

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cost savings and efficiencies resulting from Shared Services providing accounting and financial reporting services.

Spending Units with One Full-Time Equivalent Position or Less Are Required to Utilize Shared Services for Financial Services

West Virginia Code §5A-2B-3(c) requires all spending units with one full-time equivalent position or less dedicated to financial services to enter into an agreement with Shared Services. As of FY 2023, Shared Services had 44 spending units under voluntary agreements, many of which are relatively small regulatory boards (see Appendix I). However, PERD found several regulatory boards that fit the FTE criteria but are not using Shared Services. Table 1 lists five regulatory boards and the number of FTE positions that are not under an agreement with Shared Services. **Shared Services should identify state spending units that have one FTE position or less dedicated to financial services and require that they enter into an agreement, assuming that, as required by law, that such an agreement would result in cost savings or efficiencies.**

*As of FY 2023, Shared Services had 44 spending units under voluntary agreements, many of which are relatively small regulatory boards (see Appendix I). However, PERD found several regulatory boards that fit the FTE criteria but are not using Shared Services.*

Table 1 Boards Not Currently Utilizing Shared Services as Mandated FY 2023	
Name of Agency	FTE Positions
Board of Acupuncture	0
Board of Massage Therapy	1
Board of Nursing Home Administrators	1
State Board of Sanitarians	0
Source: Board of Acupuncture, Massage Therapy, Nursing Home Administrators, and State Board of Sanitarians.	

Spending Units Under Voluntary Agreements Are Likely Experiencing Cost Savings

Shared Services provided PERD with its payroll baseline costs and estimated savings from providing financial services to the 44 spending units that are under voluntarily agreements. Shared Services included salaries, benefits, and increment pay for its 15 FTE positions. These calculations are shown below in Table 2 for FY 2019 through FY 2023. Shared Services estimated the aggregate cost for the 44 spending units if they were conducting their own financial services. The difference



between the cost that spending units would incur without Shared Services and the cost that Shared Services incurs represents the cost savings. Shared Services estimates the total cost savings has increased from over \$600,000 in FY 2019 to \$942,000 in FY 2023.

It should be noted that the estimated costs for the 44 spending units if they were conducting their own financial services are not based on actual costs for each spending unit. The estimates assume one FTE position for each spending unit multiplied by an average salary for the FTE position. This approach may be representative of the cost for these agencies to conduct their own accounting services. Therefore, cost savings and greater efficiency for these 44 spending units are likely being achieved. There may be other spending units that could benefit from an agreement with Shared Services; however, this is unknown because Shared Services does not annually obtain cost information from all spending units as required by law. PERD finds that Shared Services should not confine its accounting services only to agencies that voluntarily enter into an agreement. **Shared Services should comply with the statutory requirement to have all spending units annually report their cost information using Shared Services' cost-performance metric.** It should be noted that the Finance Division indicated that it plans to comply with this requirement and provided PERD with a revised cost-performance metric and the cover letter it intends to send to all spending units. The letter and metric can be seen in Appendix II.

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*There may be other spending units that could benefit from an agreement with Shared Services; however, this is unknown because Shared Services does not annually obtain cost information from all spending units as required by law.*

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**Table 2**  
**Estimated Cost Savings for Spending Units**  
**Under Shared Services' Agreements**  
**FY 2019-2023**

	2019	2020	2021	2022	2023
<b>Number of State Agencies Using Shared Services</b>	42	45	47	47	44
<b>Estimated Cost for Spending Units to Conduct Their Own Financial Services</b>	\$1,554,000	\$1,840,000	\$1,932,000	\$1,978,000	\$2,070,000
<b>Baseline Cost for Shared Services</b>	\$941,000	\$963,387	\$1,066,029	\$1,014,271	\$1,127,680
<b>Estimated Cost Savings to State</b>	<b>\$613,000</b>	<b>\$876,000</b>	<b>\$917,000</b>	<b>\$963,000</b>	<b>\$942,000</b>

*Source: The Finance Division, the Department of Administration.*

## Spending Units that Cancelled Agreements with Shared Services Did Not Document They Could Provide Their Own Services at Lower Costs than Shared Services

PERD noted that during FY 2022, two spending units decided to cancel their agreements with Shared Services. Although canceling an agreement with Shared Services is permitted under the law, it is required that the spending unit shows documentation that it can provide its own financial services at a lower cost than Shared Services, and the documentation is approved by the deputy director. This is stated in W. Va. Code §5A-2B-3(f),

When a spending unit has entered into an agreement with the Shared Services Section for the provision of accounting and financial reporting services pursuant to subsection (a) of this section, the spending unit may cancel the agreement at the end of the fiscal year when documentation showing the spending unit can provide the services at a lower cost to the state is approved by the deputy director.

However, when PERD inquired on these cancellations, Shared Services stated the following:

The WV Veterans Home in Barboursville and WV Dept of Veterans Assistance -Nursing Home Facility in Clarksburg are the only two agencies that have discontinued our services. It is my understanding from speaking with employees that Shared Services was used as a “stop-gap” as the agency’s intention all along was to hire someone internally to do the services we were temporarily providing.

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*PERD recommends that Shared Services require that spending units that seek to cancel their agreement document that they can perform their own financial services at a lower cost than Shared Services, and that such documentation be approved by the deputy director.*

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This statement is not consistent with the statutory requirement of W. Va. Code §5A-2B-3(f). Those who cancel agreements with Shared Services should show evidence that they can provide their own financial services at a lower cost than Shared Services. **PERD recommends that Shared Services require that spending units that seek to cancel their agreement document that they can perform their own financial services at a lower cost than Shared Services, and that such documentation be approved by the deputy director.**

## The Mandatory Language of the Law Could Impose Problematic Situations

According to the Finance Division, if the cost-performance metric were used for all spending units to annually report the cost of providing

their own accounting services, and if it were found that Shared Services has lower costs, the mandatory language for spending units to enter into an agreement with Shared Services could be problematic. The Finance Division stated that:

*language in W. Va. Code §5A-2B-2 is problematic because while some spending units choose to utilize the Shared Services Section as a resource, it is not fiscally prudent and/or efficient for all state spending units.*

The agency further stated:

*Since most larger state spending units already have staff assigned to financial services including reporting financial information to the Finance Division as required by W. Va. Code §5A-2B-2(b), it is not cost-effective and/or efficient for those agencies to pay extra for the Shared Services Section to provide financial services.*

The Shared Services' previous statement assumes that a spending unit with higher costs than Shared Services would still maintain its current accounting staff and enter into an agreement with Shared Services. The law's mandatory language for an agency to enter into an agreement with Shared Services creates a dilemma concerning what to do with the spending unit's current staff. If the agency maintains its financial staff and enters into an agreement with Shared Services, the spending unit would be incurring an additional cost to perform financial services. In order to take advantage of Shared Services' lower costs, the spending unit may need to reduce or eliminate its accounting staff.

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*The Finance Division stated that language in W. Va. Code §5A-2B-2 is problematic because while some spending units choose to utilize the Shared Services Section as a resource, it is not fiscally prudent and/or efficient for all state spending units.*

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Although there may be some problematic scenarios if a spending unit is required to enter into an agreement with Shared Services, this should not prevent Shared Services from annually assessing the cost of all spending units in performing their own financial services. Gathering such cost information from state agencies would help them be aware of the available services of Shared Services. There may be scenarios in which an agency is expecting departures or staff retirements that could make an agreement with Shared Services feasible. The Legislature may want to consider amending Shared Services' enabling statute to allow the deputy director some flexibility in cases where a spending unit is required to enter into an agreement with Shared Services but doing so could cause some hardship or inefficiencies.

## Conclusion

West Virginia Code §5A-2B-2 and §5A-2B-3 establish procedures to identify all spending units that have higher costs for financial services compared to the Shared Services Section, and require those spending units to enter into agreements with Shared Services. However, Shared Services has carried out only voluntary agreements but not mandatory



agreements. This is also true when spending units cancel agreements with Shared Services and the required documentation is not provided to determine if spending units will have lower costs than the Shared Services Section. PERD determines there is a continued need for the Shared Services Section as it realizes cost savings for 44 spending units that entered into voluntary agreements with Shared Services. However, more cost savings may be achieved if Shared Services obtained cost-performance information from spending units. Although PERD acknowledges that some problematic scenarios may arise in requiring mandatory agreements when warranted by cost savings, this should not be a factor in not carrying out the statutory requirements. As planned, Shared Services should annually disseminate its cost-performance metric to have all state spending units report the costs of performing their financial services in comparison to Shared Services' costs, and continue to report to the governor and Joint Committee on Government and Finance the findings of the cost savings for all spending units. Moreover, Shared Services should identify spending units that have only one FTE position or less dedicated to financial services and require such entities to enter into an agreement.

## Recommendations

- 1. The Legislature should continue the Shared Services Section.*
- 2. The Legislature should amend West Virginia Code §5A-2B-3(a) to allow the deputy director of the Shared Services Section to decline entering into a mandatory agreement with a spending unit if such an agreement becomes an additional cost or creates staffing problems for the spending unit.*
- 3. Pursuant to West Virginia Code §5A-2B-2(b), the Shared Services Section should have all spending units annually report their cost information using Shared Services' cost-performance metric, and determine which spending units are required to enter into agreements with the Shared Services Section.*
- 4. As required by West Virginia Code §5A-2B-3(f), the Shared Services Section should require that spending units that seek to cancel their agreement document that they can perform their own financial services at a lower cost than Shared Services, and that such documentation be approved by the deputy director.*
- 5. Shared Services should identify state spending units that have one FTE position or less dedicated to financial services and require that they enter into an agreement, assuming that, as required by law, that such an agreement would result in cost savings or efficiencies.*



## ISSUE 2

### The Finance Division’s Website Needs More Improvements to Enhance User-Friendliness and Transparency

#### Issue Summary

For citizens to effectively engage with a state agency online, they must first be able to access and understand the information provided on government websites. Essential elements that should be included on every website are a search tool and contact information, such as physical and email addresses, telephone numbers, and the names of administrative officials. Additional features like social media links, graphics, and audio/video options may not be necessary or practical for some state agencies. Table 3 indicates that the Finance Division includes 50 percent of the recommended checklist items on its website. This suggests that there is room for more improvements to enhance the site’s user-friendliness and transparency.

Table 3 Finance Division Website Evaluation Score			
Substantial Improvement Needed	More Improvement Needed	Modest Improvement Needed	Little or No Improvement Needed
0-25%	26-50%	51-75%	76-100%
	Finance Division 50%		
Source: PERD’s review of the Finance Division’s website as of December 17, 2024.			

Table 3 indicates that the Finance Division includes 50 percent of the recommended checklist items on its website. This suggests that there is room for more improvements to enhance the site’s user-friendliness and transparency.

### The Finance Division’s Website Scores Reasonably Well in User-Friendliness and Transparency

It has become common practice for governments to convey their activities to the public through websites. Therefore, government websites should be designed to be user-friendly, making them easy to navigate and understand. Additionally, these websites should promote transparency to foster accountability and trust in an agency’s operations. Various organizations have established criteria to evaluate the transparency and user-friendliness of federal and state government websites.

PERD conducted a literature review on governmental website assessments and developed a checklist to evaluate West Virginia’s state

agency websites (see Appendix III). This checklist includes several elements: a search tool, public records, budget data, a mission statement, an organizational chart, Freedom of Information Act request, agency history, and website update status. An agency can score up to 50 points on the checklist, with 18 points for user-friendliness and 32 points for transparency.

As shown in Table 4, the Finance Division’s website scored a total of 25 points. This includes 10 points (56 percent) for user-friendliness and 15 points (47 percent) for transparency. Overall, the website requires more enhancements to improve its user-friendliness and transparency. However, more transparency features should be considered.

Table 4 Website User-Friendly and Transparency Scores			
Category	Possible Points	Agency Points	Percentage
User-Friendly	18	10	56%
Transparency	32	15	47%
Total	50	25	50%
Source: PERD’s review of the Finance Division’s website as of December 17, 2024.			

According to the Flesch-Kincaid Reading Test, the average readability of the pages does not meet the recommended 7th-grade level. The sampled pages range from 12.9 to 15.4 grade levels, which is classified as very difficult to read.

The Finance Division’s Website Needs Modest Improvement in User-Friendliness Features

The Finance Division’s website is designed to be user-friendly, with every page linking back to the homepage for easy navigation. It features a site map and a search box on each page, allowing users to quickly find relevant information. The homepage includes comprehensive contact information, such as physical and email addresses, telephone numbers, and the names of administrative officials. However, there are areas where the site could be improved. For example, the Finance Division could enhance site functionality, add foreign language accessibility options, and include feedback mechanisms to gather user input. According to the Flesch-Kincaid Reading Test, the average readability of the pages does not meet the recommended 7th-grade level. The sampled pages range from 12.9 to 15.4 grade levels, which is classified as very difficult to read, comparable to a college graduate reading level. Addressing these readability issues would make the website more accessible and user-friendly for a broader audience.

### **User-Friendly Considerations**

Although some items may not be practical for the Finance Division, the following are attributes that should be considered to improve user-friendliness:

- **Foreign Language Accessibility:** A link to translate all webpages into languages other than English.
- **Site Functionality:** A website feature to adjust the font size, and resizing the text should not distort site graphics or text.
- **Feedback Options:** A page where users can voluntarily submit feedback about the website or sections of the website.
- **Online Survey/Poll:** A short survey that pops up and requests users to evaluate the website.
- **Social Media Links:** The website could contain buttons that allow users to post an agency's content to social media pages such as Facebook and Twitter (officially known as X).
- **RSS Feeds:** RSS stands for "Really Simple Syndication" and allows subscribers to receive regularly updated work (i.e., blog posts, news stories, audio/video, etc.) in a standardized format.
- **Content Readability:** As noted above, the website should be written on a sixth to seventh grade reading level.
- **FAQ Section:** A page that lists the agency's most frequently asked questions and responses.

---

*The Finance Division's website includes essential contact information, such as email and physical addresses, telephone numbers, and the names of administrative officials. It also features the Division's mission statement and several relevant public records, including the Comprehensive Annual Financial Report (CAFR), the Single Audit, and the Statewide Cost Allocation Plan (SWCAP).*

---

### **The Finance Division's Website Needs Additional Transparency Features**

A transparent website should promote accountability, provide information about the agency's performance, and encourage public participation. It should also use tools and methods to facilitate collaboration across all levels of government. The Finance Division's website includes essential contact information, such as email and physical addresses, telephone numbers, and the names of administrative officials. It also features the Division's mission statement and several relevant public records, including the Comprehensive Annual Financial Report (CAFR), the Single Audit, and the Statewide Cost Allocation Plan (SWCAP). Additionally, the website links to the Governor's Office, the Department of Administration, the West Virginia State Budget Office, the State Auditor's Office, and the State Treasurer's Office. However,

the website lacks a calendar with information on when new reports are available to the public, and this information is not integrated into a calendar program. The Finance Division should consider implementing some of the additional checklist items listed below.

- **FOIA Information:** Information on how to submit a FOIA request, ideally with an online submission form.
- **Location of Agency Headquarters:** The agency's contact page should include an embedded map that shows the agency's location.
- **Administrator(s) Biography:** A biography explaining the administrator's professional qualifications and experience.
- **Audio/Video Features:** Allows users to access and download relevant audio and video content.
- **Website Updates:** The website should have a website update status on the screen, ideally for every page.
- **Job Postings/Links to Personnel Division Website:** The Finance Division could have a section on its homepage for open job postings and a link to the application page of the Division of Personnel.
- **Calendar of Events:** The website contains information on events; however, the information is not embedded using a calendar program.
- **Privacy Policy:** A clear explanation of the agency/State's online privacy policy.
- **Complaint Form:** An online complaint form.
- **Agency History:** The agency's website could include a page explaining how the agency was created, what it has done, and how, if applicable, its mission has changed over time.
- **Performance Measures/Outcomes:** A page linked to the homepage explaining the agency's performance measures and outcomes.

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*The Finance Division should consider implementing some of the additional checklist items listed below.*

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## Conclusion

PERD has determined that the Finance Division's website requires more improvements in user-friendliness and transparency overall, but more is needed in transparency. The website could benefit from incorporating several common features. It already includes essential public information, such as contact details, downloadable reports, forms for vendors, and links to other relevant government agencies. However, adding the additional elements and features suggested in the report would enhance the website's user-friendliness and transparency.

## Recommendation

6. *The Finance Division should consider adding other user-friendliness and transparency elements to its website.*





# Appendix A

## Transmittal Letter

### WEST VIRGINIA LEGISLATURE

*Performance Evaluation and Research Division*

1900 Kanawha Blvd. East  
Building 1, Room W-314  
Charleston, WV 25305-0610  
(304) 347-4890



John Sylvia  
Director

January 15, 2025

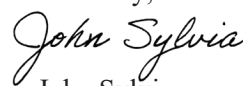
Sarah H. Long, Acting Director  
Finance Division  
2101 Washington Street East  
Building 17  
Charleston, WV 25305

Dear Director Long:

This is to transmit a draft copy of the Agency Review of the Finance Division. This report is tentatively scheduled to be presented during the February 9-11, 2025, interim meeting of the Joint Committee on Government Organization. We will inform you of the exact time and location once the information becomes available. It is expected that a representative from your agency be present at the meeting to answer any questions committee members may have during or after the meeting.

We need to schedule an exit conference to discuss any concerns you may have with the report. We would like to meet on a day from Tuesday, January 21 to Thursday, January 23, 2025. Please notify us to schedule a time. In addition, we will need your written response by noon on Monday, January 27, 2025, for it to be included in the final report. If your agency intends to distribute additional material to committee members at the meeting, please contact the House Government Organization staff at 304-340-3192 by Thursday, February 6, 2025, to make arrangements.

We request that your personnel not disclose the report to anyone unaffiliated with your agency. However, the Performance Evaluation and Research Division advises that you inform any non-state government entity of the content of this report if that entity is unfavorably described, and request that it not disclose the content of the report to anyone unaffiliated with its organization. Thank you for your cooperation.

Sincerely,  
  
John Sylvia

Enclosure



## Appendix B

# Objectives, Scope and Methodology

The Performance Evaluation and Research Division (PERD) within the Office of the Legislative Auditor conducted this performance review of the Finance Division as part of the Agency Review of the Department of Administration, as required and authorized by the West Virginia Performance Review Act, Chapter 4, Article 10, of the *West Virginia Code*, as amended. The purpose of the Shared Services Section (Shared Services) within the Finance Division, as established in West Virginia Code §5A-2B-1, is to provide centralized accounting and financial reporting services for state spending units with the intention of achieving cost savings and enhancing efficiency. Shared Services is required to annually identify state spending units that have greater costs than the baseline costs of Shared Services in providing their own accounting and financial reporting services. When such occurs, the state spending unit shall enter into an agreement with Shared Services for its financial and accounting services.

### Objectives

The objectives of this review are to determine to what extent is Shared Services saving the State money by conducting accounting and financial reporting services for other state agencies, and to assess the Finance Division's website for user-friendliness and transparency.

### Scope

The scope of this review consists of fiscal years 2018 through 2024 in relation to Shared Services complying with its enabling statute to achieve cost savings by providing accounting and financial reporting services to other state agencies. The scope of this audit also includes reviewing key features of the Finance Division's website.

### Methodology

PERD gathered and analyzed several sources of information and conducted audit procedures to assess the sufficiency and appropriateness of the information used as audit evidence. The information gathered and audit procedures are described below. PERD staff visited the Finance Division and met with its staff. Testimonial evidence was confirmed by written statements and in some cases by corroborating evidence. Testimonial evidence was used to gain an understanding of Shared Services' procedures and calculations for saving state spending units money for accounting and financial reporting services.

PERD reviewed Shared Services' statutory mandates (W. Va. Code §5A-2B-1, §5A-2B-2, and §5A-2B-3) to determine compliance. Through testimonial evidence and requests for evidence, PERD determined that some elements of the agency's enabling statutes were followed but other elements were not. The agency provided sufficient and appropriate evidence to show areas of compliance, and it confirmed in writing the non-compliance elements, which included: 1) not sending a cost-performance metric to all spending units (W. Va. Code §5A-2B-2(b)); 2) not requiring spending units with only one full-time equivalent position or less dedicated to providing accounting services to enter into an agreement with Shared Services (W. Va. Code §5A-2B-3(c)); and 3) not requiring spending units to document that they can provide their own financial service at a lower cost prior to canceling an agreement with Shared Service (W. Va. Code §5A-2B-3(f)).

PERD obtained a list of state spending units that Shared Services has agreements with for financial services for FY 2019 through FY 2024. For these agencies, PERD obtained the estimated aggregate cost if these agencies were conducting financial services on their own, the actual base-line cost for Shared Services to provide financial services for these spending units, and the estimated cost savings resulting from providing those services. PERD determined that the agency's methodology to determine cost savings was an appropriate method and the cost savings were reasonable estimates.

To evaluate state agency websites, PERD conducted a literature review of government website studies, reviewed top-ranked government websites, and reviewed the work of groups that rate government websites in order to establish a master list of essential website elements. The Brookings Institute's "2008 State and Federal E-Government in the United States" and the Rutgers University's 2008 "U.S. States E-Governance Survey (2008): An Assessment of State Websites" helped identify the top ranked states in e-government. PERD identified three states (Indiana, Maine and Massachusetts) that were ranked in the top 10 in both studies and reviewed all 3 states' main portals for trends and common elements in transparency and open government. PERD also reviewed a 2010 report from the West Virginia Center on Budget and Policy that was useful in identifying a group of core elements from the master list that should be considered for state websites to increase their transparency and e-governance. It is understood that not every item listed in the master list is to be found in a department or agency website because some of the technology may not be practical or useful for some state agencies. Therefore, PERD compared the Finance Division's website to the established criteria for user-friendliness and transparency so that the Finance Division can determine if it is progressing in step with the e-government movement and if improvements to its website should be made.

We conducted this performance audit in accordance with 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 that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

# Appendix C

## Agency Response



ERIC L. HOUSEHOLDER  
CABINET SECRETARY

STATE OF WEST VIRGINIA  
DEPARTMENT OF ADMINISTRATION  
FINANCE DIVISION

SARAH H. LONG, CPA  
CHIEF FINANCIAL OFFICER

### MEMORANDUM

TO: Legislative Audit Division

FROM: Sarah H. Long, CPA  
Chief Financial Officer

RE: Legislative Audit Report Response

DATE: January 30, 2025

This memo is intended to respond to the recommendations made in the legislative audit of the Shared Serviced Division.

#### Recommendations:

**1. The Legislature should continue the Shared Services Division**

Shared Services agrees with this recommendation.

**2. The Legislature should amend West Virginia Code 5A-2B-3(a) to allow the deputy director of the Shared Services Section to decline entering into a mandatory agreement with a spending unit if such an agreement becomes an additional cost or creates staffing problems for the spending unit.**

Shared Services will follow guidelines established in West Virginia Code.

**3. Pursuant to WV Code 5A-2B-2(b) the Shared Services Section should have all spending units annually report their cost information using Shared Services' cost-performance metric, and determine which spending units are required to enter into agreements with the Shared Services Section.**

On Wednesday, January 29, 2025, Shared Services emailed the metric documents that we provided during the exit conference with PERD. All state financial officers received the communication.

**4. As required by WV Code 5A-2B-3(f) the Shared Services Section should require that spending units that seek to cancel agreement document that they can perform their own financial services at a lower cost than Shared Services, and that such documentation be approved by the deputy director.**

Shared Services agrees with this recommendation.

**5. Shared services should identify state spending units that have one FTE position or less dedicated to financial services and require that they enter into an agreement.**

Shared Services will identify state spending units with one FTE position or less dedicated to financial services and perform a cost-performance metric evaluation for the agency.



<b>Appendix I</b> <b>West Virginia State Spending Units Under Agreement with Shared Services</b> <b>FY 2023</b>	
1	ADMINISTRATION/FINANCIAL ACCOUNTING REPORTING SECTION
2	ADMINISTRATION/FLEET MANAGEMENT
3	WV DEPARTMENT OF ADMINISTRATION - OFFICE OF THE SECRETARY
4	WV BOARD OF ACCOUNTANCY
5	WV BOARD OF ARCHITECTS
6	WV BOARD OF CHIROPRACTIC EXAMINERS
7	WV PUBLIC EMPLOYEES GRIEVANCE BOARD
8	WV BOARD OF FUNERAL SERVICE EXAMINERS
9	WV STATE BOARD OF REGISTRATION FOR PROFESSIONAL ENGINEERS
10	WV BOARD OF REGISTRATION FOR FORESTERS
11	WV BOARD OF PROFESSIONAL SURVEYORS
12	WV BOARD OF OSTEOPATHIC MEDICINE
13	WV BOARD OF PHARMACY
14	WV MEDICAL IMAGING & RADIATION THERAPY TECHNOLOGY BD OF EXAMINERS
15	WV BOARD OF VETERINARY MEDICINE
16	WV BOARD OF DENTISTRY
17	WV BOARD OF OPTOMETRY
18	WV BOARD OF SOCIAL WORK
19	WV BOARD OF OCCUPATIONAL THERAPY
20	WV REAL ESTATE APPRAISER BOARD
21	WV REAL ESTATE APPRAISER BOARD

**Appendix I**  
**West Virginia State Spending Units Under Agreement with Shared Services**  
**FY 2023**

22	WV BOARD OF EXAMINERS IN COUNSELING
23	WV BOARD OF EXAMINERS SPEECH-LANGUAGE PATHOLOGY & AUDIOLOGY
24	WV BOARD OF RESPIRATORY CARE
25	WV BOARD OF LICENSED DIETITIANS
26	WV PROFESSIONAL CHARTER SCHOOL BOARD
27	SECRETARY OF TOURISM - ADMINISTRATION
28	WV PUBLIC EMPLOYEES INSURANCE AGENCY
29	WV ETHICS COMMISSION
30	WV GENERAL SERVICES DIVISION
31	VOLUNTEER WV, STATE'S COMMISSION FOR NATIONAL & COMMUNITY SERVICE
32	WV BOARD OF RISK & INSURANCE MANAGEMENT
33	WV OFFICE OF TECHNOLOGY
34	WV COMMISSION ON UNIFORM STATE LAWS
35	WV PROSECUTING ATTORNEYS INSTITUTE
36	WV MUNICIPAL PENSIONS OVERSIGHT BOARD
37	WV DIVISION OF PERSONNEL
38	WV PURCHASING DIVISION
39	WV PURCHASING DIVISION STATE AGENCY FOR SURPLUS PROPERTY
40	WV AVIATION DIVISION
41	WV REAL ESTATE DIVISION
42	PUBLIC DEFENDER SERVICES
43	WV CONSOLIDATED PUBLIC RETIREMENT BOARD
44	WV REAL ESTATE COMMISSION



## Appendix II

### Cover Letter and Cost-Performance Metric



ERIC L. HOUSEHOLDER  
CABINET SECRETARY

STATE OF WEST VIRGINIA  
DEPARTMENT OF ADMINISTRATION  
FINANCE DIVISION

SARAH H. LONG, CPA  
CHIEF FINANCIAL OFFICER

#### MEMORANDUM

To: All State Agencies

FROM: WV Division of Finance

RE: Shared Services Required Communication

DATE: January 31, 2025

The Shared Services Section of the Department of Administration's Finance Division provides accounting, financial reporting, and budgeting services to state spending units. They process payroll, perform accounts payable and receivable transactions as well as provide limited financial reporting functions.

Shared Services is mandated by [W. Va. Code §5A-2b-2](#) to annually evaluate cost information provided by state spending units. Please complete and return this letter and the attached form to Finance [SSBilling@wv.gov](mailto:SSBilling@wv.gov) by March 1, 2025 to comply with code.

Signature \_\_\_\_\_

Title \_\_\_\_\_

Date \_\_\_\_\_

COST ASSESSMENT per WV Code for SB271

STATE AGENCY NAME \_\_\_\_\_

PLEASE COMPLETE THE QUESTIONNAIRE BELOW AND RETURN TO:

FinanceSSbiling@wv.gov

PLEASE PROVIDE THE FOLLOWING INFORMATION - THE TOTAL PAYROLL COSTS OF PERSONNEL IN EACH OF THE FOLLOWING AREAS:

	FTEs	TOTAL SALARIES
ACCOUNTS PAYABLE INCLUDING PCARD	_____	_____
ACCOUNTS RECEIVABLE	_____	_____
PAYROLL AND HUMAN RESOURCES	_____	_____
MANAGERIAL ACCOUNTING INCLUDING BUDGETING	_____	_____

1 Does your agency currently have vacancies in one or more of the following areas: Payroll(HR), Accounts Payable, Accounts Receivable, Budget(Managerial)?  
If so, how many vacancies and what areas?

How many vacancies \_\_\_\_\_  
What areas \_\_\_\_\_

3 Please estimate how many transactions does your agency process annually in the following areas that you need assistance with:

- Payroll (New hires, retirements, classification changes, etc.) \_\_\_\_\_
- Accounts Payable (payment of invoices, procurement documents, etc.) \_\_\_\_\_
- Accounts Receivable (Producing invoices, tracking invoices, collections, etc.) \_\_\_\_\_
- Budget (Expenditure Schedules, Appropriations, Budget Transfers, Budget Amendments, etc.) \_\_\_\_\_

2 Could your agency use additional assistance in the following areas: Payroll (HR), Accounts Payable, Accounts Receivable, Budget(Managerial)?  
Circle

YES NO

If yes, what areas could Shared Services Section provide assistance?

\_\_\_\_\_

Signature \_\_\_\_\_

Title \_\_\_\_\_

## Appendix III

### Website Criteria Checklist and Points System

Website Criteria Checklist and Points System			
User-Friendly	Description	Total Points Possible	Total Agency Points
Criteria	The ease of navigation from page to page along with the usefulness of the website.	18	10
		Individual Points Possible	Individual Agency Points
Search Tool	The website should contain a search box (1), preferably on every page (1).	2 points	2
Help Link	There should be a link that allows users to access a FAQ section (1) and agency contact information (1) on a single page. The link's text does not have to contain the word help, but it should contain language that clearly indicates that the user can find assistance by clicking the link (i.e. "How do I...", "Questions?" or "Need assistance?")	2 points	1
Foreign language accessibility	A link to translate all webpages into languages other than English.	1 point	0
Content Readability	The website should be written on a 6 <sup>th</sup> -7 <sup>th</sup> grade reading level. The Flesch-Kincaid Test is widely used by Federal and State agencies to measure readability.	No points, see narrative	
Site Functionality	The website should use sans serif fonts (1), the website should include buttons to adjust the font size (1), and resizing of text should not distort site graphics or text (1).	3 points	2
Site Map	A list of pages contained in a website that can be accessed by web crawlers and users. The Site Map acts as an index of the entire website and a link to the department's entire site should be located on the bottom of every page.	1 point	1
Mobile Functionality	The agency's website is available in a mobile version (1) and/or the agency has created mobile applications (apps) (1).	2 points	2
Navigation	Every page should be linked to the agency's homepage (1) and should have a navigation bar at the top of every page (1).	2 points	2
FAQ Section	A page that lists the agency's most frequent asked questions and responses.	1 point	0
Feedback Options	A page where users can voluntarily submit feedback about the website or section of the website.	1 point	0

### Website Criteria Checklist and Points System

Online survey/poll	A short survey that pops up and requests users to evaluate the website.	1 point	0
Social Media Links	The website should contain buttons that allow users to post an agency's content to social media pages such as Facebook and Twitter.	1 point	0
RSS Feeds	RSS stands for "Really Simple Syndication" and allows subscribers to receive regularly updated work (i.e. blog posts, news stories, audio/video, etc.) in a standardized format.	1 point	0
<b>Transparency</b>	<b>Description</b>	<b>Total Points Possible</b>	<b>Total Agency Points</b>
<b>Criteria</b>	A website which promotes accountability and provides information for citizens about what the agency is doing. It encourages public participation while also utilizing tools and methods to collaborate across all levels of government.	<b>32</b>	<b>15</b>
		<b>Individual Points Possible</b>	<b>Individual Agency Points</b>
Email	General website contact.	1 point	1
Physical Address	General address of state agency.	1 point	1
Telephone Number	Correct telephone number of state agency.	1 point	1
Location of Agency Headquarters	The agency's contact page should include an embedded map that shows the agency's location.	1 point	0
Administrative officials	Names (1) and contact information (1) of administrative officials.	2 points	2
Administrator(s) biography	A biography explaining the administrator(s) professional qualifications and experience.	1 point	0
Privacy policy	A clear explanation of the agency/state's online privacy policy.	1 point	0
Complaint form	A specific page that contains a form to file a complaint (1), preferably an online form (1).	2 points	0
Budget	Budget data is available (1) at the checkbook level (1), ideally in a searchable database (1).	3 points	2
FOIA information	Information on how to submit a FOIA request (1), ideally with an online submission form (1).	2 points	0
Calendar of events	Information on events, meetings, etc. (1) ideally imbedded using a calendar program (1).	2 points	0
Mission statement	The agency's mission statement should be located on the homepage.	1 point	1

<b>Website Criteria Checklist and Points System</b>			
Agency history	The agency's website should include a page explaining how the agency was created, what it has done, and how, if applicable, has its mission changed over time.	1 point	0
Public Records	<p>The website should contain all applicable public records relating to the agency's function. If the website contains more than one of the following criteria the agency will receive two points:</p> <ul style="list-style-type: none"> <li>• Statutes</li> <li>• Rules and/or regulations</li> <li>• Contracts</li> <li>• Permits/licensees</li> <li>• Audits</li> <li>• Violations/disciplinary actions</li> <li>• Meeting Minutes</li> <li>• Grants</li> </ul>	2 points	2
e-Publications	Agency publications should be online (1) and downloadable (1).	2 points	2
Agency Organizational Chart	A narrative describing the agency organization (1), preferably in a pictorial representation such as a hierarchy/organizational chart (1).	2 points	2
Graphic capabilities	Allows users to access relevant graphics such as maps, diagrams, etc.	1 point	1
Audio/video features	Allows users to access and download relevant audio and video content.	1 point	0
Performance measures/outcomes	A page linked to the homepage explaining the agencies performance measures and outcomes.	1 point	0
Website updates	The website should have a website update status on screen (1) and ideally for every page (1).	2 points	0
Job Postings/links to Personnel Division website	The agency should have a section on homepage for open job postings (1) and a link to the application page Personnel Division (1).	2 points	0





WEST VIRGINIA OFFICE OF THE LEGISLATIVE AUDITOR

## PERFORMANCE EVALUATION & RESEARCH DIVISION

Building 1, Room W-314, State Capitol Complex, Charleston, West Virginia 25305

telephone: 1-304-347-4890 | [www.wvlegislature.gov/Joint/perd.cfm](http://www.wvlegislature.gov/Joint/perd.cfm) | fax: 1- 304-347-4939