

January 2026
PE 25-05-689

PERFORMANCE REVIEW

BOARD OF PROFESSIONAL SURVEYORS

AUDIT OVERVIEW

The West Virginia Board of Professional Surveyors Is Needed to Protect the Public

West Virginia Board of Professional Surveyors Complies with Most of the General Provisions of Chapter 30 of the West Virginia Code, However, the Board Needs to Improve the Management of its Revenue

The West Virginia Board of Professional Surveyors Website Complies with Some Statutorily Required Content and Contains Other Features that Enhance User-Friendliness and Transparency



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January 12, 2026

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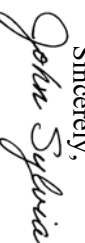
The Honorable Chris Phillips
House of Delegates
Building 1, Room 213E
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Charleston, WV 25305

Dear Chairs:

Pursuant to the West Virginia Performance Review Act, we are transmitting a Regulatory Board Review of the West Virginia Board of Professional Surveyors. The issues covered herein are:

1. The West Virginia Board of Professional Surveyors is needed to protect the public.
2. The West Virginia Board of Professional Surveyors complies with most of the general provisions of Chapter 30 of the West Virginia Code; however, the Board needs to improve the management of its revenue.
3. The West Virginia Board of Professional Surveyors' website complies with some statutorily required content and contains other features that enhance user-friendliness and transparency.

We transmitted a draft copy of the report to the agency on December 1, 2025. We held an exit conference on December 9, 2025, to discuss any concerns the agency may have with the report, and we received the agency's written response on December 9, 2025. If you have any questions about this report, please let me know.

Sincerely,

John Sylvia

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AUDIT REPORT BRIEF

Legislative Audit Summary Board of Professional Surveyors FY 2020-2024

At a Glance: PERD finds the West Virginia Board of Professional Surveyors should be continued but needs to improve revenue management, internal controls, and website compliance.

Issue 1: The Board Is Needed to Protect the Public

- The Board is necessary to protect the health, safety, and welfare of the public.
- Without the Board, the public would be left vulnerable to unqualified practitioners and the effects of inaccurate surveying.

Issue 2: The Board Complies With Most Chapter 30 Requirements but Needs to Improve Revenue Management

- The Board complies with most provisions of Chapter 30 and is financially self-sufficient.
- The Board does not maintain a complete roster of licensees or a register of applicants as required by code.
- Revenue management is inadequate due to weak internal controls, untimely deposits, and inconsistencies in reported revenues.
- These deficiencies resulted in the mismanagement of funds and the appearance of possible fraud.
- Complaints are resolved within statutory timeframes, but six-month status reports are not consistently sent.

Issue 3: The Board's Website Partially Complies With Statutory Requirements

- The website contains some required information but does not fully comply with W. Va. Code §5F-1-7.

Overall Conclusion

- The Board should be continued but needs to address operational, financial, and transparency deficiencies.

Key Recommendations

- The Legislature should continue the West Virginia Board of Professional Surveyors and consider requesting a future compliance review to assess improvements in revenue management.
- The Board should:
 - Strengthen internal controls to comply with the State Treasurer's Cash Receipts Handbook.
 - Improve revenue management.
 - Maintain the roster and register of applicants as required by Chapter 30.
 - Ensure six-month complaint status reports are consistently sent.
 - Comply with W. Va. Code §5F-1-7 and consider utilizing the State Treasurer's lockbox system.

EXECUTIVE SUMMARY

The Performance Evaluation and Research Division (PERD) within the Office of the Legislative Auditor conducted a regulatory board review of the West Virginia Board of Professional Surveyors pursuant to the Performance Review Act, Chapter 4, Article 10 of the West Virginia Code. The objectives of this review were to 1) determine if there is a continued need for the Board, 2) determine if the Board complies with the general policies and provisions of Chapter 30, Article 1, et seq. of the West Virginia Code, and 3) determine if the Board's website complies with West Virginia Code §5F-1-7 and other user-friendly and transparency features.

Frequently Used Acronyms in the Report:

COA – Certificate of Authorization

PS – Professional Surveyor

PERD – Performance Evaluation and Research Division

W. Va. Code – West Virginia Code

Report Highlights:

Issue 1: The West Virginia Board of Professional Surveyors Is Needed to Protect the Public

- The Board regulates approximately 800 licensees and nearly 500 COAs per year.
- The Board is responsible for defining best practices, ethical guidelines, continuing education requirements, and technical proficiency that all licensed surveyors must adhere to.
- Without the Board, the public would be left vulnerable to unqualified practitioners and the effects of inaccurate surveying.

Issue 2: West Virginia Board of Professional Surveyors Complies with Most of the General Provisions of Chapter 30 of West Virginia Code; However, the Board Needs to Improve the Management of its Revenue

- The Board is financially self-sufficient, has established continuing education requirements, and resolves complaints in a timely manner but needs to improve compliance with status report mandates. In addition, the Board does not keep its roster and register of applicants as required.
- The Board's management of its revenues is inadequate. Strengthening of internal controls is needed, and the Board should consider utilizing the State Treasurer's Lockbox System.

- The Board imposes higher initial licensing fees and more frequent renewal requirements when compared to surrounding states.

Issue 3: The Board’s Website Complies with Some Statutorily Required Content and Contains Other Features that Enhance User-Friendliness and Transparency

- The Board’s website contains some of the items of information required by W. Va. Code §5F-1-7, and other features that are frequently used on government websites.
- As required by *W. Va. Code* §5F-1-7, the Board should add to its website contact information for each administrative agency official, an organizational chart, and a frequently asked questions (FAQ) page with descriptive answers.

PERD’s Response to the Agency’s Written Response

The Board provided its written response to this report on Tuesday, December 9, 2025 (see Appendix C). In its response, the Board did not dispute the report’s findings or conclusions related to any of the three issues presented, nor did it disagree with any of the nine recommendations. The Board indicated that all findings and recommendations will be appropriately addressed.

Recommendations

1. *PERD recommends that the West Virginia Board of Professional Surveyors be continued.*
2. *PERD recommends the Board adhere to West Virginia Code §30-1-13 and §30-1-12(a) in order to keep the roster and register of all applicants as required.*
3. *The Board should analyze the total number of license and COA renewals for FY 2024 to determine if its figures are accurate.*
4. *PERD recommends that the Joint Standing Committee on Government Organization consider requesting a compliance review of the Board of Professional Surveyors at a later date pursuant to W. Va. Code § 4-10-11 to determine if the agency has improved its revenue management.*
5. *PERD recommends that the Board strengthen its internal controls to comply with all requirements listed in the West Virginia Treasurer’s Office’s Cash Receipts Handbook.*

6. *The Board should consider utilizing the State Treasurer's lockbox system to further enhance internal controls and reduce the risk of fraud.*
7. *The Board should implement policies to ensure compliance with West Virginia Code §30-1-5(c) and send status reports within six months of complaints being filed.*
8. *The West Virginia Board of Professional Surveyors should comply with all the statutory requirements in West Virginia Code §5F-1-7.*
9. *The West Virginia Board of Professional Surveyors should consider adding any user-friendly or transparency elements that it determines would further enhance its website.*

ISSUE 1

The West Virginia Board of Professional Surveyors Is Needed to Protect the Public

Issue Summary

This is a Regulatory Board Review of the West Virginia Board of Professional Surveyors (Board) required by West Virginia Code §4-10-9. The law requires the review to ascertain if there is a need for the continuation, consolidation, or termination of the Board. PERD finds that the Board is necessary to protect the public and should be continued to provide licensure, establish continuing education requirements, address field-related complaints, and prevent illegal business operations within the surveying profession.

The Board sets professional standards, investigates complaints against licensees, and ensures ethical and competent surveying practices throughout the state.

The Board Currently Regulates Individuals and Businesses that Conduct Land Surveys

The Board was established in 1969 under West Virginia Code §30-13A-1. The Board safeguards public welfare by licensing qualified professional surveyors and issuing Certificates of Authorization (COAs) to surveying businesses that work to perform professional surveying in the state. The Board sets professional standards, investigates complaints against licensees, and ensures ethical and competent surveying practices throughout the state. Land surveying is a specialized profession consisting of measuring and mapping land to determine property boundaries, topographical features, and infrastructure placement. Surveyors use advanced equipment like GPS and total stations to ensure accuracy. These measurements guide construction, real estate transactions, and urban development.

Table 1 shows the number of licenses by license type and COAs regulated by the Board from FY 2020 through FY 2024, including Professional Surveyor Interns, active Professional Surveyor Licensees, and COAs issued to businesses.

Table 1
Board of Professional Surveyors
Number of Licenses & COA Registrations
FY 2020 through FY 2024

Registration Categories	2020	2021	2022	2023	2024
Professional Surveyor Interns	2	3	3	7	6
Professional Surveyor Licensees	825	808	820	803	814
Certificates of Authorization	456	441	487	491	491
Total Active Licenses & COA's	1,283	1,252	1,310	1,301	1,311

Source: The West Virginia Board of Professional Surveyors' Annual Reports for FYs 2020-2024.

Improper Surveying Can Lead to Significant Property Issues, Public Safety Hazards, and Legal Action

Part of PERD's regulatory review process includes requesting that boards explain why they are needed. In response to this review, the Board responded with the following:

The West Virginia Board of Professional Surveyors believes that this Board should be continued in order to protect the health, safety and welfare of the public, promote the high quality of professional surveying services, and to assure the highest degree of professionalism. Regulation is necessary to allow only qualified individuals to obtain a license, to define the scope of practice, to provide supervision guidelines, to document continuing education, and to possess a means to receive and resolve complaints to protect the inhabitants of this state from dishonest or incompetent surveying.

Land surveying can be critical in shaping cities, infrastructure, and private properties. Every road, building, and boundary line depends on precise measurements. However, improper land surveying can lead to disastrous consequences, including financial losses and safety hazards, in turn affecting individuals, businesses, and entire communities.

Unregulated surveying poses a threat to the public, impacting individuals, communities, and the environment. The danger lies in the potential for inaccurate measurements and data, which can lead to significant problems. Without proper oversight, individuals may engage in surveying with outdated knowledge, faulty equipment, or a lack of understanding of critical environmental and legal factors which may

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Unregulated surveying poses a threat to the public, impacting individuals, communities, and the environment.

result in property disputes, legal battles, jeopardizing public safety and structural integrity of infrastructure, financial issues for property owners, and environmental damage.

The National Council of Examiners for Engineering and Surveying is an organization that administers testing for the licensure of professional surveyors. They provide the national standards and testing infrastructure that state licensing boards use to determine who is qualified to be a Professional Surveyor. According to this organization, boards can be responsible for:

- **Establishing and enforcing qualifications:** Ensuring that only individuals with the necessary education, training, and experience are licensed to practice.
- **Setting professional standards:** Defining best practices, ethical guidelines, continuing education requirements, and technical proficiency that all licensed surveyors must adhere to.
- **Providing disciplinary oversight:** Investigating complaints, sanctioning negligent or unethical practitioners, and revoking licenses when necessary.
- **Maintaining accurate records:** Keeping a registry of qualified professionals and providing a means for the public to verify credentials.

Without the Board, the public would be left vulnerable to unqualified practitioners and the effects of inaccurate surveying. Costly legal battles and/or infrastructure failures could become more prevalent, undermining trust and safety in vital development and property matters in the state.

Conclusion

It is PERD's opinion that the West Virginia Board of Professional Surveyors should be continued. Accurate boundary lines are fundamental to land ownership and infrastructure development. The Board ensures only qualified professionals and businesses conduct surveys, safeguarding property rights, public safety, and the integrity of physical infrastructure. Incompetent surveying can lead to financial damages, property disputes, legal proceedings, and public safety hazards.

Recommendation

1. *PERD recommends that the West Virginia Board of Professional Surveyors be continued.*

The National Council of Examiners for Engineering and Surveying is an organization that administers testing for the licensure of professional surveyors.

Without the Board, the public would be left vulnerable to unqualified practitioners and the effects of inaccurate surveying.

ISSUE 2

Issue 2: West Virginia Board of Professional Surveyors Complies with Most of the General Provisions of Chapter 30 of West Virginia Code; However, the Board Needs to Improve the Management of Its Revenue

Issue Summary

PERD finds that the Board complies with most of the general provisions of W. Va. Code §30-1 et seq., including being financially self-sufficient, filing annual reports, and investigating and resolving complaints with due process. However, the Board needs to improve the management of its revenues by adhering to the requirements of the State Treasurer's Office Cash Receipts Handbook. The Board's financial internal controls need strengthening and it should consider using the State Treasurer's lockbox system for secure fund management. Furthermore, to enhance transparency in the resolution of complaints, the Board should consistently issue six-month complaint status reports.

The Board's financial internal controls need strengthening and it should consider using the State Treasurer's lockbox system for secure fund management.

The Board Complies with Most General Provisions of Chapter 30

Chapter 30, Article 1, of *West Virginia Code* lists provisions for the effective operation of regulatory boards.

The Board is compliant with the following provisions of Chapter 30:

- Each Board member has attended at least one seminar provided under §30-1-2a during each term of office.
- The Board has adopted an official seal (§30-1-4).
- The Board meets at least once annually (§30-1-5(a)).
- The Board is financially self-sufficient in carrying out its responsibilities (§30-1-6(c)).
- The Board has established continuing education requirements (§30-1-7(a)).
- The Board's complaints are investigated and resolved with due process (§30-1-8).
- The Board has promulgated rules specifying the investigation and resolution procedure for all complaints (§30-1-8(k)).
- The Board includes three licensed professional surveyors with at least 10 years of experience in land surveying (§30-13A-4(1)).

The Board is financially self-sufficient in carrying out its responsibilities (§30-1-6(c)).

- The Board includes one citizen member who is not regulated under the provisions of this article and does not perform any services related to the practice of surveying under the provisions of this article (§30-13A-4(3)).
- The Board submitted an annual report to the governor and the Legislature describing transactions for the preceding two years (§30-1-12(b)).

The Board is not compliant with the following provisions:

- The Board does not have a complete register of all applicants with the appropriate information specified in code (§30-1-12(a)).
- The Board has not maintained an adequate roster of all licensees according to state code (§30-1-13).
- The Board has not consistently sent six-month status reports to the party filing the complaint as mandated by state code (§30-1-5(c)).
- The Board does not have a form available for those wishing to request the register of applicants, as prescribed in (§30-1-12(c)).

Each board shall make the roster available upon request to any member of the public and shall also place and maintain the roster on its website.

The Roster and Register of Applicants Are Not Maintained as Required

The Board is not in compliance with West Virginia Code §30-1-13, which states:

The secretary of every board shall prepare and maintain a complete roster of the names of all persons licensed, or registered, and practicing in this state the profession or occupation to which such board relates, arranged alphabetically by name. Each board shall make the roster available upon request to any member of the public and shall also place and maintain the roster on its website.

There is no clear method on the website for the public to request a copy of the roster.

While a roster of names is maintained, it is not arranged alphabetically, nor is it posted on the WVBPS website as required. Additionally, there is no clear method on the website for the public to request a copy of the roster.

In addition to this, West Virginia Code §30-1-12(a) mandates:

The secretary of every board shall keep a record of its proceedings and a register of all applicants for licensure

or registration, show for each the date of his or her application, his or her name, age, educational and other qualifications, place of residence, whether an examination was required, whether the applicant was rejected or a certificate of license or registration was granted, the date of this action, the license or registration number, and any suspension or revocation thereof.

The Board's 2025 register does not include applicant age, educational qualifications, exam requirements, or information regarding license denials, suspensions, or terminations as required by Code. **Based on this analysis, PERD recommends the Board adhere fully to West Virginia Code §30-1-13 and §30-1-12(a) in order to keep the roster and register of all applicants as required.**

The Board is financially self-sufficient as required by W. Va. Code §30-1-6(c).

The Board Is Financially Self-Sufficient

Table 2 indicates that the Board is financially self-sufficient as required by *W. Va. Code §30-1-6(c)*. It is PERD's opinion that cash reserves that are one to two times a board's annual expenditures are at an acceptable level. The Board's revenues come from licensing and renewal fees from professional surveyors, and certificate of authorization fees. Expenditures consist of staff salaries, benefits, travel, and office expenses. Table 2 shows that the Board's ending cash balance fluctuates and has ranged between 139 and 245 percent of its annual expenditures.

Table 2
Board of Professional Surveyors
Breakdown of Revenues and Expenditures
FY 2020 – FY 2024

FY	Beginning Cash Balance	Revenues	Expenditures	Ending Cash Balance	End-of-Year Cash as a Percentage of Annual Expenditures
2020	\$257,818	\$167,817	\$138,728	\$286,906	207%
2021	\$286,906	\$140,835	\$123,976	\$303,765	245%
2022	\$303,765	\$139,190	\$137,539	\$305,416	222%
2023	\$305,416	\$140,435	\$180,284	\$265,567	147%
2024	\$265,607	\$110,830	\$157,351	\$219,087	139%
Average	\$283,902	\$139,821	\$147,576	\$276,148	192%

Source: PERD calculations based on OASIS report WV-FIN-GL-151 Cash Balance report.

PERD's analysis of the Board's financial data from FY 2020 to FY 2024 indicates the Board consistently maintains adequate cash reserves, averaging \$276,148. Throughout this period, the end-of-year cash as a percentage of annual expenditures averaged 192 percent. Considering that cash reserves from one to two times (100 to 200 percent) a board's annual expenditures are considered an acceptable level, the Board's financial position is currently within the acceptable range. While the percentage was higher in earlier years, 245 percent in FY 2021 and 222 percent in FY 2022, it declined notably to 147 percent in FY 2023 and 139 percent in FY 2024. This recent decline is directly attributable to expenditures surpassing revenues in both years, leading to a decrease in the ending cash balance from \$305,416 in FY 2022 to \$219,087 in FY 2024. However, PERD found some irregularities in the management of 2024 revenues, which will be addressed in greater detail in the next section. On average, the Board's cash reserves remain within the established acceptable threshold of 100 to 200 percent of annual expenditures.

On average, the Board's cash reserves remain within the established acceptable threshold of 100 to 200 percent of annual expenditures.

The Board's Management of Its Revenues Is Inadequate

Since the Board only employs one person, the agency does not have adequate internal controls because it will not be able to implement proper segregation of duties. Therefore, PERD routinely examines a Board's revenue and expenditures to assess the risk of fraud and gain reasonable assurance that fraud has not occurred. To assess the revenue side, PERD calculated the expected revenue for the Board by multiplying license renewal fees by the number of reported licenses and adding to new license fees, exam & application fees, and COA fees. Table 3 provides a comparison of actual and expected revenues for the Board for FY 2020 through 2024. The table shows that actual revenue collected exceeded PERD's expected revenue for each year except FY 2024 where actual revenue was less than expected revenue by nearly \$24,000. Given the discrepancy between expected and actual revenue for 2024, PERD initiated a detailed analysis of the Board's cash handling procedures and financial records.

Since the Board only employs one person, the agency does not have adequate internal controls because it will not be able to implement proper segregation of duties.

Table 3 West Virginia Board of Professional Surveyors Expected Revenue and Actual Revenue FY 2020 – FY 2024			
Fiscal Year	Expected Revenue	Actual Revenue	Difference
2020	\$134,290	\$167,816	\$33,526
2021	\$129,460	\$140,835	\$11,375
2022	\$135,610	\$139,190	\$3,580
2023	\$133,040	\$140,435	\$7,395
2024	\$134,720	\$110,830	(\$23,890)
Average	\$133,424	\$139,821	\$6,397
<i>Sources: PERD calculations based on OASIS report WV-FIN-GL-151, and fees set by CRS §23-1.</i>			

According to the Board, the decrease in FY 2024 revenue is attributed to issues with its online renewal system at the time.

According to the Board, the decrease in FY 2024 revenue is attributed to issues with its online renewal system at the time. The Board indicated that most licensees use its online portal to renew licenses and COAs, however, the online system was not operating in September and October 2023; therefore, OASIS shows no online revenues received in those months. PERD calculated an average of online revenue reported in OASIS for September and October from other years for comparison. However, a conclusion could not be determined due to the amounts varying from year to year. Nevertheless, the combined average amount determined for September and October FY 2020-23 did not account for the decrease in revenue for FY 2024.

Additionally, PERD found the Board was not depositing checks received in the office in September, October, and November of 2023. According to the Board, checks were not deposited for COA renewals because processing them required the use of the online system which was inoperative. PERD was unable to determine if licensees who were unable to renew online in September and October 2023, renewed at a later date. Information provided by the Board does not reflect that all licenses and COAs were renewed. The Board reported to PERD that for FY 2024, there were 491 COAs and 814 PS licenses. If each of these renewed as required, received revenue would equal \$130,300. However, only \$110,830 in revenue was received for FY 2024. It is possible that surveyors and firms operated with expired licenses. **The Board should analyze the total number of license and COA renewals for FY 2024 to determine if its figures are accurate. PERD also recommends that the Joint Standing Committee on Government Organization consider requesting a compliance review of the Board of Professional Surveyors at a later date pursuant to W. Va. Code §4-10-11 to determine if the agency has improved its revenue management.**

The combined average amount determined for September and October FY 2020-23 did not account for the decrease in revenue for FY 2024.

PERD's analysis of the Board's financial records for FY 2020-2025 determined a lack of sufficient internal controls that led to checks not being deposited in a timely manner as required by law, financial information was not reported in OASIS timely, and financial records were not adequately maintained. Consequently, the mismanagement of revenues creates the opportunity for fraud to occur.

Table 4 indicates the inconsistencies and discrepancies of its recording of cash receipts for FY 2025. The table includes the monthly cash receipt amounts received and recorded by the Board's previous executive director, bank deposit slips kept by the Board, and received revenue the Board entered into OASIS for FY 2025. Not only did the monthly revenue amounts for cash received differ for certain months, but the total amount of cash receipts received and recorded by the Board for FY 2025 is \$4,500 more than what was deposited and recorded in OASIS. It is unclear why the \$8,500 received and recorded by the Board for June 2025 was not deposited nor recorded in OASIS appropriately. Regardless, this information indicates that the Board was not in compliance with the West Virginia State Treasurer's Office's Cash Receipts Handbook and W. Va. Code which is intended to establish and document procedures for processing cash receipts and provide guidelines for the proper receiving, handling, and safeguarding of cash and cash equivalents by spending units and their employees. The Handbook emphasizes that **"strong internal controls for cash collections are necessary to prevent mishandling and are designed to safeguard and protect the cash, as well as to protect employees from inappropriate charges of mishandling funds."**

PERD's analysis of the Board's financial records for FY 2020-2025 determined a lack of sufficient internal controls.

The Handbook emphasizes that "strong internal controls for cash collections are necessary to prevent mishandling and are designed to safeguard and protect the cash, as well as to protect employees from inappropriate charges of mishandling funds."

Table 4 Cash Receipt Discrepancies Between Board Records, Bank Deposit Slips, and OASIS Entries FY 2025			
FY 2025	Board Records	Bank Deposit Slips	OASIS
July	\$3,230	\$7,570	\$0
August	\$4,090	\$4,090	\$11,660
September	\$2,150	\$2,150	\$0
October	\$4,420	\$4,370	\$6,520
November	\$1,590	\$1,590	\$0
December	\$1,650	\$1,350	\$0
January	\$6,150	\$4,610	\$7,550
February	\$12,485	\$14,025	\$14,025
March	\$0	\$0	\$0
April	\$2,130	\$2,130	\$0
May	\$4,850	\$4,850	\$6,980
June	\$8,500	\$0	\$0
Total	\$51,245	\$46,735	\$46,735
<i>Source: The Board of Professional Surveyors and OASIS report WV-FIN-GL-151</i>			

Spending units are also required to record bank deposits into OASIS within one business day.

According to the Handbook section 6.1 and W. Va. Code §12-2-2, all cash collections made by spending units must be deposited within one business day. Spending units are also required to record bank deposits into OASIS within one business day. For fiscal years 2022 through 2025, the Board was not in compliance with these requirements. In addition, it is required that the spending unit keep a record totaling the individual items and provide the details of the received funds that must accompany every bank deposit. For FY 2025, the Board ceased complying with this requirement in January 2025. It is unclear why the Board ceased this practice. According to the Board, the executive director for FY 2024 and 2025 is no longer employed by the Board, and a new executive director has been hired. When asked if the Board has suspected any instances of fraud related to the management of its finances, the Chairman of the Board stated, “We do not feel to the best of our knowledge and belief that any fraudulent activities took place.” PERD does not rule out the possibility that fraud may have occurred; however, further analysis is needed.

According to the Association of Certified Fraud Examiners, asset misappropriation is the most common form of occupational fraud.

According to the Association of Certified Fraud Examiners, asset misappropriation is the most common form of occupational fraud. Management must analyze its organization’s internal controls and enhance them as necessary to eliminate risks. Key internal controls include, but are not limited to:

- Separation of duties,
- Supervisory controls,
- Receiving controls, and
- Authorization/approval controls.

PERD recommends that the Board strengthen its internal controls to comply with all requirements listed in the West Virginia Treasurer's Office's Cash Receipts Handbook.

The Risk of Fraud on the Expenditures Side Is Relatively Low

To assess the risk of fraud on the expenditure side, PERD calculated the percentage of expenditures and required expenditures for FY 2020 through 2024 (see Table 5). PERD determines that the risk of fraud is relatively low on the expenditure side when a Board's required and expected expenditures are 90 percent or more of total annual expenditures. PERD's evaluation of the Board's expenditures shows that on average, 98 percent of expenses are expected and required.

PERD determines that the risk of fraud is relatively low on the expenditure side when a Board's required and expected expenditures are 90 percent or more of total annual expenditures.

Table 5 Board of Professional Surveyors Percentage of Expected and Required Expenditures FY 2021 – FY 2024	
FY	Percent of Expected and Required Expenditures
2020	95%
2021	98%
2022	99%
2023	98%
2024	99%
Average	98%
<i>Source: PERD calculations based on data from OASIS WVFİN-GL-151 report.</i>	

The Board's Internal Controls Are Lacking and It Should Consider Utilizing the State Treasurer's Lockbox System

Many regulatory boards, including the Board of Professional Surveyors, are small with a limited number of staff. The staffing limitations create inherent weaknesses in internal controls, especially concerning the segregation of duties. With only one staff member, the Board's current structure dictates that certain control activities for both purchasing and handling revenue are performed by the same employee. Proper internal controls require that different individuals handle tasks such as authorizing transactions, receiving and depositing revenue, recording transactions, and maintaining custody of assets, to prevent one person from performing multiple control activities. Although the Board has explained that it receives the majority of its revenue from online payments utilizing the e-Government services program, the in-house processing of revenue does not reflect adequate segregation of duties for handling cash.

Many regulatory boards, including the Board of Professional Surveyors, are small with a limited number of staff.

As an example of adequate segregation of duties for handling cash, the state treasurer specifies in its Cash Receipts Handbook for West Virginia Spending units that *"Unless otherwise authorized by the State Treasurer's Office, an individual should not have the sole responsibility for more than one of the following cash handling components:*

- *Collection,*
- *Depositing,*
- *Disbursement, and*
- *Reconciling."*

The Board currently does not utilize the State Treasurer's Lockbox system but has stated that it plans to transition to it, which could significantly minimize the direct handling of revenue by its staff. The State Treasurer's Office provides a lockbox operation whereby remittances can be retrieved from a post office box, opened, sorted, imaged, deposited, and the information forwarded to the Board by the State Treasurer's Office for a fee. The use of this lockbox operation is beneficial for mitigating the risk of fraud and enhancing efficiency for boards that have a relatively small staff. **Based on these findings, PERD recommends that the Board consider utilizing the State Treasurer's lockbox system to improve internal controls and reduce the risk of fraud.**

The Board currently does not utilize the State Treasurer's Lockbox system but has stated that it plans to transition to it, which could significantly minimize the direct handling of revenue by its staff.

The Board Imposes Higher Initial Licensing Fees and More Frequent Renewal Requirements When Compared to Surrounding States

Table 6 reveals that the fee structure for professional surveyors stands out significantly compared to its neighboring states. Notably, the \$400 application fee for West Virginia is substantially higher than any of the surrounding states. Additionally, West Virginia is the only state listed that requires annual renewal at \$100. All other states utilize a biennial renewal period, effectively making West Virginia's renewal cost \$200 over two years. The \$100 Certificate of Authorization fee is consistent with Kentucky but higher than Ohio's, while some states like Pennsylvania and Virginia do not have a separate fee. Overall, West Virginia imposes the highest initial barrier to licensure through its application fee and the most frequent renewal requirement, potentially creating a comparatively higher long-term cost for professional surveyors operating within the state.

The fee structure for professional surveyors stands out significantly compared to its neighboring states.

Table 6 Professional Surveyor License Fees in Surrounding States FY 2025					
State	Application	Exam	Renewal Fee	Renewal Period	Certificate of Authorization
KY	\$100	\$600	\$150	Biennial	\$100
MD	\$142	\$375	\$86	Biennial	\$151
OH	\$75	\$375	\$40	Biennial	\$50
PA	\$50	\$600	\$100	Biennial	N/A
VA	\$90	\$775	\$90	Biennial	N/A
WV	\$400	\$495*	\$100	Annual	\$100
Sources: National Council of Examiners for Engineering and Surveying, and Board Sites of Surrounding States *The \$495 Exam fee consists of the Principles and Practice of Surveying Exam fee from the National Council of Examiners for Engineering and Surveying and the WV Application for Examination fee.					

The Board Resolves Complaints in a Timely Manner but Needs to Improve Compliance with Status Report Mandates

PERD reviewed 63 complaints the Board received between FY 2020 and FY 2024. Table 7 provides an overview of the complaints and the average time to resolve them. According to W. Va. Code §30-1-5(c), each regulatory board must resolve a complaint within 18 months of the initial filing. The Board is also required to send a status report to the

West Virginia imposes the highest initial barrier to licensure through its application fee and the most frequent renewal requirement, potentially creating a comparatively higher long-term cost for professional surveyors operating within the state.

party filing the complaint and to respondents within six months after the complaint was initially filed. Although the Board successfully resolved all 63 complaints within 18 months, 7 complaint cases did not have status reports submitted as required by statute. Evidence found that the Board failed to inform all parties of the complaints' status within the mandated six-month timeframe.

Table 7 Board of Professional Surveyors Complaint Resolution Statistics FY 2020 through FY 2024			
Fiscal Year	Number of Complaints Received	Number of Cases with Disciplinary Action	Average Resolution Time in Days
2020	9	0	234
2021	13	0	200
2022	14	3	322
2023	18	2	245
2024	9	2	118
Totals	63	7	234
<i>Source: PERD analysis of Board complaints. Resolution time calculated using only resolved complaints.</i>			

Evidence found that the Board failed to inform all parties of the complaints' status within the mandated six-month timeframe.

When asked about the six-month status reports not being regularly transmitted and how gaps in compliance were being addressed, the Board stated:

In an effort to address some of the inconsistencies with our complaints, I have implemented an internal audit in which our Complaint Chairman and I will conduct an internal audit of each current complaint file moving forward ensuring that all necessary paperwork is in place. I have also begun the process of sending out 6-month status reports.

PERD recommends that the Board implement policies to ensure compliance with W.Va. Code §30-1-5(c) and send status reports within six months of complaints being filed as required.

The Board Has Established Continuing Education Requirements

The Board has established continuing education (CE) requirements for its licensees. Table 8 shows CE requirements for professional surveyors in West Virginia and its contiguous states reveal a range of standards. West Virginia currently requires eight CE hours with an annual renewal period. This aligns with Kentucky's requirement of eight CE hours annually. In contrast, Maryland, Ohio, Pennsylvania, and Virginia all operate on a biennial renewal cycle. Among these, Ohio mandates the highest number of hours at 30 biennially, followed by Maryland and Pennsylvania at 24 biennial hours, while Virginia's 16 CE hours biennially matches West Virginia's total CE accumulation over a two-year period. This comparison indicates that while all listed surrounding states require ongoing professional development for surveyors, West Virginia's annual hour requirement is at the lower end compared to the total hours required over a two-year period by most of its biennial-renewing neighbors.

West Virginia's annual hour requirement is at the lower end compared to the total hours required over a two-year period by most of its biennial-renewing neighbors.

Table 8 Continuing Education Requirements for Professional Surveyors in Surrounding States		
State	CE Hours	Reporting Period
Kentucky	8	Annual
Maryland	24	Biennial
Ohio	30	Biennial
Pennsylvania	24	Biennial
Virginia	16	Biennial
West Virginia	8	Annual
<i>Source: Corresponding state CODE for WV and contiguous states.</i>		

The Board administers its continuing education for license holders in accordance with W. Va. Code §30-1-7a.

The Board Conducts Continuing Education Audit Procedures for Professional Surveyors

The Board administers its continuing education for license holders in accordance with W. Va. Code §30-1-7a. As part of its oversight, the Board communicated:

For each annual renewal period, the Board's database randomly selects five percent (5%) of renewals for audit (CSR23(2-6)). Each selected licensee is required to furnish evidence of attendance of the listed activities. Upon review by the Board, unless additional information

is requested, the licensee is issued a compliance letter in meeting the Board's mandatory continuing education requirement for surveyors.

It is important to note that all of the licensees selected for the required random audit were issued their active Professional Surveyor license, indicating that the audit is a post-renewal verification process.

Conclusion

The Board is in compliance with most of the general provisions of Chapter 30; however, more improvements are needed. The Board is financially self-sufficient, and its cash reserves are at a prudent level. However, noncompliance with proper internal controls resulted in the mismanagement of board funds and the appearance of possible fraud. In addition, it is not clear if the Board is accurately accounting for license and COA totals to ensure renewal counts. Although the Board has hired a new executive director, additional measures should be taken to comply with all Chapter 30 requirements and increase internal controls such as transitioning to the State Treasurer's lockbox system.

Additional measures should be taken to comply with all Chapter 30 requirements and increase internal controls such as transitioning to the State Treasurer's lockbox system.

Recommendations

2. *PERD recommends the Board adhere to West Virginia Code §30-1-13 and §30-1-12(a) in order to keep the roster and register of all applicants as required.*
3. *The Board should analyze the total number of license and COA renewals for FY 2024 to determine if its figures are accurate.*
4. *PERD recommends that the Joint Standing Committee on Government Organization consider requesting a compliance review of the Board of Professional Surveyors at a later date pursuant to W. Va. Code §4-10-11 to determine if the agency has improved its revenue management.*
5. *PERD recommends that the Board strengthen its internal controls to comply with all requirements listed in the West Virginia Treasurer's Office's Cash Receipts Handbook.*
6. *The Board should consider utilizing the State Treasurer's lockbox system to further enhance internal controls and reduce the risk of fraud.*

7. *The Board should implement policies to ensure compliance with West Virginia Code §30-1-5(c) and send status reports within six months of complaints being filed.*

ISSUE 3

The West Virginia Board of Professional Surveyors Website Complies with Some Statutorily Required Content and Contains Other Features that Enhance User-Friendliness and Transparency

Issue Summary

For several years, there has been a trend at every level of government to develop government websites that promote transparency and user-friendliness, foster public trust in government operations, and better communicate and engage with constituents. There are a host of website features that are widely used to improve communication with agency constituents and to enhance transparency of an agency's operations. The West Virginia Legislature has also acknowledged the importance of using websites to communicate with constituents by statutorily requiring that each state agency maintain a website that contains specific information. PERD finds that the Board's website contains some of the items of information specified by state statute and other features that are frequently used on government websites.

The West Virginia Legislature has also acknowledged the importance of using websites to communicate with constituents by statutorily requiring that each state agency maintain a website that contains specific information.

The Board's Website Contains Some Statutorily Required Information

During the 2020 regular legislative session, the West Virginia Legislature passed SB 175. The bill was enacted into law and created a new section of code, W. Va. Code §5F-1-7, that requires each state agency to maintain a website that has specific standard information by December 31, 2020. SB 175 also requires county commissions and authorizes municipalities to maintain a website by the end of 2020 that contains specific information including the names and contact information for elected officials, ordinances, dates of meetings, and meeting minutes.

The required items of information are important in enhancing public access to the agency and providing an understanding of the agency's operation and decisions.

Table 9 shows the statutorily required information for state agency websites and what information is available on the website. As can be seen, the Board's website contains all but three items from the specified content. The required items of information are important in enhancing public access to the agency and providing an understanding of the agency's operation and decisions.

Table 9
Statutorily Required Standard Website Content
Board of Professional Surveyors

Required Content	Yes	No
Office location	X	
Mailing address	X	
Telephone number	X	
Facsimile number	X	
Office hours	X	
Secure electronic contact portal	X	
Contact information of each administrative agency official		X
Organizational chart		X
List of statutes and legislative and procedural rules	X	
Meeting minutes	X	
Annual reports	X	
Frequently Asked Questions (FAQ) and descriptive answers		X
<i>Sources: West Virginia Code §5F-1-7 and West Virginia Board of Professional Surveyors website.</i>		

When applicable, *W. Va. Code §5F-1-7* also requires state agencies that make available grant opportunities to include on their websites:

- grant and application information,
- grant eligibility requirements, and
- award ranges and award deadlines.

Additionally, state agencies that award grants in an amount greater than \$20,000 must list the following information on their websites concerning those grants:

- the name and address of the grantee's organization,
- the purpose of the award,
- the amount of the award,
- the effective date and duration of the award, and
- any financial and performance reports that are required by the State of West Virginia.

These items of information are not applicable to the website because it does not administer grants.

Conclusion

The website information required by *W. Va. Code §5F-1-7* represents standard content. However, additional website features have been used in government websites to enhance user-friendliness and transparency. PERD finds that the website is easy to navigate as every page links to the homepage, it has a site map, and it has a search box on every page. Other features that can enhance user-friendliness include foreign language accessibility, and site functionality in which a person can adjust the font size and resize text without distorting the site's graphics or texts. The website also contains some of the important transparency features as required by *W. Va. Code §5F-1-7*. Other transparency features that are used in government websites are information on how to submit a Freedom of Information Act (FOIA) request, ideally with an online submission form; a biography of the administrator's professional qualifications and experience; performance measures, goals, and outcomes; and update status on each page indicating the last time the page was updated.

PERD finds that the website is easy to navigate as every page links to the homepage, it has a site map, and it has a search box on every page.

Recommendations

8. *The West Virginia Board of Professional Surveyors should comply with all the statutory requirements in West Virginia Code §5F-1-7.*
9. *The West Virginia Board of Professional Surveyors should consider adding any user-friendly or transparency elements that it determines would further enhance 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

December 1, 2025

Sara B. Short, Executive Director
West Virginia Board of Professional Surveyors
1124 Smith Street, Suite 1200
Charleston, WV 25301

Dear Director Short:

This is to transmit a draft copy of the Regulatory Board Review of the West Virginia Board of Professional Surveyors. This report is tentatively scheduled to be presented during the January 11-13, 2026, interim meeting of the Joint Standing Committee on Government Organization. We will inform you of the time, date, 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.

If you would like to schedule an exit conference to discuss any concerns you may have with the report, please notify us by Wednesday, December 3, 2025. In addition, we need your written response by noon on Wednesday, December 10, 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, January 8, 2026, 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,

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

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 Regulatory Board Review of the West Virginia Board of Professional Surveyors as authorized by the West Virginia Performance Review Act, Chapter 4, Article 10, Section 9 of the *West Virginia Code*, as amended. The purpose of the Board, as established in West Virginia Code §30-13A-1, is to protect the public interest and to provide for the regulation of surveying in West Virginia.

Objectives

The objectives of this review are to determine whether the Board should be continued, consolidated or terminated, and if conditions warrant a change in the degree of regulations. In addition, this review is intended to assess the Board's compliance with the general provisions of West Virginia Code §30-1 et seq., the Board's enabling statute §30-13A et seq., and other applicable rules and laws such as the Open Governmental Proceedings (W. Va. Code §6-9A et seq.) and purchasing requirements. Finally, the Board's website will be assessed against the statutory requirements for state websites under West Virginia Code §5F-1-7 and other website features that can enhance user-friendliness and transparency.

Scope

The scope of this evaluation included a review of the Board's internal controls, policy and procedures, meeting minutes, complaint files from FY 2020 through FY 2024, the complaint-resolution process, disciplinary procedures and actions, revenues and expenditures for the period of FY 2020 through FY 2025, continuing education requirements and verification, the Board's compliance with the general statutory provisions (W. Va. Code §30-1 et seq.) for regulatory boards and other applicable laws, and key features of the Board'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 Board's office in Charleston and met with its staff. To gain an understanding of the Board's operation and procedures, testimonial evidence was gathered through interviews with the Board's staff. Such information was confirmed by written statements and in some cases by corroborating evidence.

PERD collected and analyzed the Board's complaint files, meeting minutes, annual reports, budget information, procedures for investigating and resolving complaints, and continuing education. PERD also obtained information from the State Auditor's Office and the State's central financial system known as Our Advanced Solution with Integrated Systems (OASIS). This information was assessed against statutory requirements in §30-1 et seq. and §6-9A et seq. of the West Virginia Code as well as the Board's enabling statute §30-13A et seq. to determine the Board's compliance with such laws. Some information was also used as supporting evidence to determine the sufficiency and appropriateness of the overall evidence.

PERD compared the Board's actual revenues to expected revenues to assess the risk of fraud, and to obtain reasonable assurance that revenue figures were sufficient and appropriate. Expected revenues were approximated by applying license fees to the number of licenses for the period of FY 2020 to FY 2024. PERD calculated the expected revenue for the Board by multiplying license renewal fees by the number of reported licensees and adding new license fees, exam & application fees, and COA fees. PERD compared Board internal records for cash receipts to bank deposit slips and cash receipts recorded in OASIS from FY 2020 to FY 2025. Due to discrepancies identified in the amounts and dates for the Board's financial records, PERD could not rule out the possibility of fraud. Therefore, PERD attempted to reconcile the discrepancies; however, some discrepancies were resolved but some remained unresolved. PERD found that a malfunction of the Board's online payment system contributed to some of the revenue shortfall problems. Also, some checks were not deposited in a timely manner. PERD agreed with the Board that mismanagement occurred involving the predecessor of the recently employed executive director. PERD recommended that the Board should be reevaluated in the near future to determine if the issues have been resolved.

PERD also tested the Board's expenditures for FY 2020 through FY 2024 to assess the risk of fraud on the expenditure side. The test involved determining if required and expected expenditures were at least 90 percent of total expenditures. Required and expected expenditures include salaries and benefits, per diem payments, travel reimbursement, board-member compensation, insurance, office rent, and utilities. PERD determined that during the scope of the review, required and expected expenses were between 95 and 99 percent of total expenditures. These percentages gave reasonable assurance that the risk of fraud on the expenditure side was relatively low and not significant enough to affect the findings and conclusions of the audit.

The West Virginia Board of Professional Surveyors' website was evaluated for compliance with W. Va. Code §5F-1-7, which lists several transparency features. West Virginia Code §5F-1-7 also specifies certain information regarding grants for agencies that award grants in excess of \$20,000. PERD confirmed the agency's compliance with these requirements through examination of the website as of a certain date during the audit. In order to evaluate state agency websites for user-friendly features and other transparency features, the Legislative Auditor 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 regards to 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 Board's website to the established criteria for user-friendliness and transparency so that the Board can determine if it is progressing in step with the e-government movement and if improvements to its website should be made.

The Office of the Legislative Auditor reviews the statewide single audit and the Division of Highways financial audit annually regarding any issues related to OASIS data. The Legislative Auditor's staff requests and reviews on a quarterly basis any external or internal audit of OASIS. In addition, through its numerous audits, the Office of the Legislative Auditor continuously tests the OASIS financial information. Also, at the start of each audit, PERD asks audited agencies if they have encountered any issues of accuracy with

OASIS data. Based on these actions, along with the audit tests conducted on audited agencies, it is our professional judgement that the information in OASIS is reasonably accurate for auditing purposes under the 2018 Government Auditing Standards (Yellow Book). However, in no manner should this statement be construed as a statement that 100 percent of the information in OASIS is accurate.

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

STATE OF WEST VIRGINIA
BOARD OF PROFESSIONAL SURVEYORS
1124 Smith Street, Suite 1200, Charleston, West Virginia 25301
Telephone (304) 558-0350 Fax (304) 558-0352
Website: www.wvbps.wv.gov Email: wvbps@wv.gov

Sefton R. Stewart, P.S., CHAIRMAN

Gary D. Facemyer, P.E., P.S., MEMBER

Sara B. Short, Executive Director



James T. Rayburn, P.S., SECRETARY

Douglas C. McElwee, Esq., PUBLIC MEMBER

December 08, 2025

John Sylvia, Director
1900 Kanawha Blvd. East
Building 1, Room W-314
Charleston, WV 25305-0610

Dear Director Sylvia,

Thank you for the opportunity to review and respond to the Regulatory Board Review of the West Virginia Board of Professional Surveyors (Board), issued December 1, 2025, and prepared by the Legislative Performance Evaluation and Research Division (PERD). The Board appreciates the thorough analysis of our operations and the professionalism demonstrated throughout the review process. We are also grateful for your patience and understanding throughout the audit, particularly given the former executive director's departure and the transition of our new executive director.

With this transition complete, the Board is confident that all findings and recommendations outlined in the report will be appropriately addressed and will further strengthen the daily operations of the Board office. The report provides valuable insights that will assist us in enhancing processes, improving transparency, and better serving both the public and the surveying profession.

Below is the Board's formal response to the findings and recommendations presented in the report:

1. Finding/Recommendation #1: PERD recommends that the West Virginia Board of Professional Surveyors be continued.

Board Response: The Board agrees. We play a critical role in protecting the public by

ensuring that only qualified professionals and businesses conduct surveys, safeguarding property rights, public safety, and the integrity of physical infrastructure.

2. Finding #2: PERD finds that the Board generally complies with W. Va. Code §30-1 et seq., including being financially self-sufficient, filing annual reports, and investigating complaints with due process. However, improvements are needed in revenue management, internal controls, and transparency of complaint resolution. Specific noncompliance issues include:

- Incomplete register of all applicants (§30-1-12(a))
- Inadequate roster of all licensees (§30-1-13)
- Inconsistent issuance of six-month complaint status reports (§30-1-5(c))
- Lack of a form for requesting the register of applicants (§30-1-12(c))

PERD Recommends:

1. Comply fully with W.V. Code §30-1-12(a) and §30-1-13 for maintaining the register and roster.
2. Verify FY 2024 license and COA renewal figures for accuracy.
3. Consider a future compliance review of revenue management.
4. Strengthen internal controls to meet the West Virginia Treasurer’s Office Cash Receipts Handbook requirements.
5. Consider using the State Treasurer’s lockbox system to enhance internal controls.
6. Implement policies to ensure six-month complaint status reports are sent consistently.

Board Response:

Regarding the register, the Board previously contracted with InLumon (2019) and later Thentia (2021–2022) to develop a database, but both systems failed to meet expectations. On March 5, 2025, the Board engaged Albertson Consulting to develop a new database. With this system underway and Board members conducting extensive verification, we can now produce an accurate roster and register, which has been uploaded to the Board website.

For internal controls, the Board has developed a comprehensive **Financial Internal Control Policies and Procedures** document, scheduled for review at the December 16,

2025, Board meeting (attached). An updated **P-Card Policies and Procedures** document was approved on November 12, 2025 (attached). As online renewals and application processing are implemented, most fees will be collected via credit card through the WV State Treasurer's E-Gov system. The Board is also open to using the State Treasurer's Lockbox System to enhance financial security.

The Board will implement and rigorously enforce policies to ensure six-month complaint status reports are issued consistently, fully adhering to Procedural Rule Title 23, Series 3, Disciplinary and Complaint Procedures for Professional Surveyors. To enhance oversight and accountability, the Board has developed a tracking spreadsheet to monitor complaint progress, ensuring all complaints are resolved promptly and in a timely manner.

Following the departure of the previous executive director, the Board has hired a new executive director with the experience and expertise to implement the necessary changes to achieve compliance and strengthen public protection. The Board welcomes the recommendation for a future compliance review and would be pleased to participate pursuant to W. Va. Code § 4-10-11. We remain fully committed to enhancing our management practices, ensuring transparency and accountability, and improving operational efficiency. The Board views a future review as an opportunity to demonstrate the improvements and safeguards that have been put in place.

3. Finding #3: PERD finds that the Board's website meets basic requirements for navigation and accessibility but could be enhanced with additional transparency and user-friendly features, including FOIA submission instructions, administrator biographies, performance measures, and page update status.

PERD Recommends:

1. Comply with all statutory requirements in West Virginia Code §5F-1-7.
2. Consider adding user-friendly or transparency elements that further enhance the website.

Board Response: The new executive director is actively working with Tyler Technologies to address missing items and clarity on the Board website, which will be updated shortly.

Conclusion

The WV Board of Professional Surveyors value PERD's professionalism and constructive recommendations. The Board remains committed to continuous improvement,

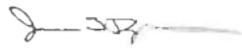
accountability, and fulfilling our mission to protect the public through effective licensing, regulation, and support of the surveying profession.

We look forward to continued collaboration.

Sincerely,



Sefton Stewart – Chairman



James Rayburn - Secretary

West Virginia Board of Professional Surveyors
P-Card Policies & Procedures

Effective 11/12/2025

The West Virginia Board of Profession Surveyors will follow the Purchasing Card Policies and Procedures as written by the West Virginia State Auditor's Office. When Board policy differs from State-adopted policy, the State Auditor's policy takes precedence.

Agency/Board Responsibilities

- A. **The P-Card Coordinator.** The Agency Coordinator, assigned by the Executive Director, serves as the P-card Coordinator. The P-Card Coordinator is responsible for the overall operation of the program at the agency, including P-Card issuance and cancellation, reporting of lost or stolen P-Cards, and changing limitations of expenditures placed on individual P-Cards. The coordinator is capable of fulfilling all responsibilities as enumerated in West Virginia's Purchasing Card Policies and Procedures, as well as any agency adopted procedures.
- B. **P-Card Reviewer.** The P-Card Reviewer is responsible for reviewing transactions included on monthly P-Card billings received from US Bank:
- . The Reviewer shall ensure that transaction details per the US Bank billing are reconciled on a monthly basis at the cardholder detail level and authenticate the validity of each transaction.
 - . The Reviewer shall ensure that all disbursement data entering the State accounting system is accurate, authorized, properly coded, adequately documented, and that the goods and services purchased through use of the P-Card were received by the agency.
 - . The Reviewer shall have complete access to all documentation to support the data entering the accounting system.
 - . The Reviewer shall immediately follow-up on any unusual P-Card activity with the cardholder, the P-Card Coordinator and any other appropriate agency officials.
- C. **P-Card Cardholder.** The cardholder is responsible for maintaining security over the P-Card, using the P-Card only for official state business and for compliance with State accounting and purchasing statutes, regulations and policies including all policies implemented by the West Virginia Board of Accountancy. In addition, the cardholder is responsible for obtaining receipt documents supporting all P-Card transactions, preparing a log of P-Card transactions incurred during each billing cycle and reconciling cardholder statements provided by US Bank to receipt documents and the P-Card log for the billing cycle.

West Virginia Board of Professional Surveyors
P-Card Policies & Procedures

Effective 11/12/2025

D. Agency. The Board of Professional Surveyors is responsible for maintaining written procedures for the P-Card program. The agency is also responsible for maintaining necessary internal controls and implementing recommendations from required annual P-card classes and the State Auditor's Office. Each member of the Agency's staff is responsible for reporting any misuse, abuse or fraud regarding the P-card to the Executive Director or Board President for follow-up. The Executive Director or Board President is responsible for reporting alleged misuse, abuse or fraud to the Deputy State Auditor/Executive Director of the State Auditor's Office P-Card Division within 24 hours of discovery.

E. P-Card Usage.

- Cardholders should sign cards immediately upon receipt and store cards in secure locations.
- The P-Card may be used for appropriate purchases from vendors who accept the VISA card (in-store purchases, as well as mail, telephone, and Internet). The P-Card should be used for official State business only. P-card users should check to make sure the Internet site is a secure site before ordering online.
- The cardholder may not make personal purchases with the card.
- The card will be cancelled if personal purchases are made with the P-Card on an ongoing basis. Items which will not be paid through the State accounting system may not be purchased with the P-Card.
- A P-Card should only be used by the employee to whom it was issued. P-Cards should never be shared among employees of this Agency.
- Every effort should be made to avoid the payment of sales tax with the P-Card.

F. Compliance with State Policies and Procedures. The P-Card is not intended to avoid or bypass State policies and procedures. Rather, the P-Card is to be used within the guidelines of existing policies. Purchases that would not normally be allowed should not be made using a P-Card.

G. Reporting of Lost or Stolen P-Cards.

- Lost, stolen or compromised P-Cards, as well as any unexplained charges on the P-card statement, should be immediately reported to the Agency Coordinator and US Bank. P-Cards are issued in the names of the specific State employee=s name.
- Employees are not personally liable for charges to P-Cards, unless the cards are used inappropriately.

West Virginia Board of Professional Surveyors
P-Card Policies & Procedures

Effective 11/12/2025

- The Agency Coordinator is responsible for requesting P-Cards through the procedure described in the most recent Purchasing Card Policies and Procedures manual issued by the State Auditor's Office.
- H. **Internal Controls** - The Board of Professional Surveyors is a small State agency with one employee, which utilizes a P-Card. As a result, this agency shall utilize the following procedures:
 - **Receipt Documentation:** Cardholder is responsible for obtaining receipt documents for all transactions, preparing transaction logs for each billing cycle and ensuring that transaction information per these documents is consistent with statements received from US Bank for the billing period.
 - Receipt documents are critical to the overall internal control of the Board of Professional Surveyors' P-Card procedures. Itemized receipt documents issued by vendors supporting all transactions charged to the P-Card during the billing cycle must be attached to the P-Card log and filed in one location.
 - Receipt documents must contain a description of the items purchased that is sufficient to support the coding used. If a receipt document cannot be obtained from a vendor, an itemized list summarizing the transaction should be prepared and retained. An itemized listing is also recommended if the only documentation provided is a credit card charge receipt, which does not include transaction details.
 - If a vendor provides a packing list, but not an invoice, write the missing information on the packing list. Also write "only receipt available" on the document.
 - **P-Card Logs.**
 - P-Card logs must be prepared if items are purchased with the P-Card during the billing cycle. The purpose of the P-Card log is to provide a basis for the cardholder and agency to control and monitor P-Card transactions.
 - The P-Card log shall include vendor, description of good or service and total transaction amount. Additional information can be included on the log, at the agency's discretion.
 - The amount of each P-Card transaction shall be posted as a separate item on the P-Card log.
 - Always post disputed transactions to the P-Card log. Care shall be taken to write necessary supporting notes on the P-Card log regarding such transactions.

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• **P-Card Logs Reconciliation:**

- The P-Card log shall be reconciled to supporting receipt documents and the associated monthly cardholder statement received from US Bank, before the deadline each month.
- Any differences between the P-Card log and the statement should be documented on the P-Card log. Examples of such differences could include partial shipments, damaged goods received, etc.
- Contact the vendor to resolve disputed transactions and to obtain credits on future statements.
- The P-Card cardholder shall sign and date the completed and reconciled P-Card log.

• **Segregation of Duties and P-Card Review Procedures:**

- All P-card transactions are reviewed by the Executive Director and the Chairman of the Board. At the end of each month the Cardholder uses the US Bank online portal to reconcile the monthly statement report.
- **Executive Director:** The Executive Director's P-card transactions are reviewed and reconciled by the Executive Director in the wvOASIS System. The Executive Director will review/approve the transaction(s) in the wvOASIS System and submit to the State Auditor's Office. The Executive Director will sign the log sheet certifying the items have been received, properly accounted for and approved for payment.
- **P-Card Reviewer / Chairman of the Board:** The Executive Director submits the P-card logs and copies of receipts to the Chairman of the Board after reconciliation. The Chairman of the Board reviews the transactions on a monthly basis for approval.
- **The Full Board:** All Board members review the P-card logs at each quarterly meeting and ratify the purchases.

• **P-Card limitations:**

- No P-card holder is authorized to use his/her card for a single purchase greater than \$1,000.00 without prior written consent from the Board President or Executive Director.

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- Credits for items returned to vendors should always be posted to a cardholder's P-Card account. Cardholders should never accept cash refunds or store credits for returned items.
- P-Card Accounts with no usage within a three-month period or less than three purchases per fiscal year should be reviewed and cancelled if future usage is not anticipated.
- The Executive Director must conduct an annual review (more often if necessary) of P-card purchases and approve an adjustment to spending limits accordingly.

Terminated Employees:


- The Executive Director should cancel a P-card issued to a terminated employee immediately. Receipt of the actual P-Card should be incorporated into the exit interview. A Notice of Agency Receipt should be signed by the P-card holder and the Executive Director.

Approved by Board members at the Board meeting of November 12, 2025.

Verified approval by:



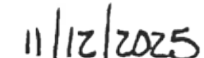
Chairman



Date



Executive Director



Date

Last revised: November 2025

West Virginia Board of Professional Surveyors Financial Internal Control Policies & Procedures

1. Agency/Board Responsibilities

The West Virginia Board of Professional Surveyors (“Board”) will adhere to all applicable statutory and regulatory guidelines governing financial activity and oversight. The Board ensures compliance through the consistent implementation of this Financial Internal Control Policy.

W. Va. Code §30-20-7 – Fees; Special Revenue Account; Administrative Fines

(a) All fees and other moneys received by the Board—excluding administrative fines—shall be deposited into a separate special revenue fund in the State Treasury known as the “**West Virginia Board of Professional Surveyors Fund**,” which is hereby continued. This fund shall be used solely for the administration of this article. Except as provided under Article 1 of this chapter, the Board shall retain all amounts in this special revenue account from year to year. No compensation or expenses incurred under this article shall be charged to the State’s General Revenue Fund.

2. Purchasing Card (P-Card) Process

The Board will utilize the West Virginia State Auditor’s Office (WVSAO) Purchasing Card (“P-Card”) for all allowable expenditures. Board staff will follow the **WVBOPS P-Card Policy and Procedures** adopted by the Board.

- The **Board President** shall review all monthly P-Card expenditures, including all receipts and invoices, and will sign the **P-Card Expenditure Log(s)** as acknowledgment of review.
 - The **Executive Director** will distribute monthly P-Card reports and quarterly financial reports to the full Board during scheduled meetings.
 - The **Board’s review and approval of all financial matters** shall be documented in the official Board meeting minutes.
-

3. Revenue Process

3.1 Electronically Processed Payments

Most revenue is received electronically through the **EGOV System** operated by the West Virginia State Treasurer’s Office.

This includes all credit card payments made through the Board’s online licensing database, which accepts **credit card payments only**.

West Virginia Board of Professional Surveyors

Financial Internal Control Policies & Procedures

3.2 Payments Accepted by the Board Office

The Board Office:

- **Does not accept cash payments.**
- Accept the following forms of payment:
 - Personal checks
 - Company checks
 - Certified checks
 - Money orders

3.3 Mail Processing and Payment Verification

- Executive Director will open the mail and verify that all payments received are accurate.
- All checks and money orders will immediately be stamped **“For Deposit.”**

3.4 Deposit Logging

All payments received will be recorded on a **deposit detail spreadsheet**, including:

- Payee (company or licensee name)
- Deposit date
- Payment amount
- Check or money order number
- Purpose of payment (e.g., renewal, application fee)
- Batch Number from database (Big Picture) and/or Oasis “CR” document number

3.5 Deposit Preparation and Verification

- After logging payments, Executive Director will complete a **pre-numbered City National deposit slip** and make the deposit.
- Following the deposit, the Executive Director compares the bank-stamped deposit slip to the deposit detail spreadsheet.
- If amounts reconcile, then Executive Director moves on to entering the deposit into Oasis.

3.6 OASIS Entry and Monthly Reconciliation

- The Executive Director enters each deposit into the **State of West Virginia OASIS System** and attaches all supporting documentation.
- Monthly, the Executive Director reconciles:
 - OASIS system transactions
 - EGOV System deposit reports

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Financial Internal Control Policies & Procedures

- Excel Documents (in house) deposit and disbursement records
- Online Licensing database system financial reports (Big Picture)

All deposits and expenditures are included in the detailed monthly financial reports provided to the Board.

4. Approval

Verified approval by:

Chairman

Date

Executive Director

Date

Last revised: December 2025



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