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STATE OF WEST VIRGINIA
AUDIT REPORT
OF

WEST VIRGINIA BOARD OF EXAMINERS
FOR REGISTERED PROFESSIONAL NURSES
FOR THE PERIOD ENDED
JULY 1, 1981 - JUNE 30, 1988



OFFICE OF LEGISLATIVE AUDITOR

CAPITOL BUILDING

CHARLESTON 5, WEST VIRGINIA

WEST VIRGINIA BOARD OF EXAMINERS
FOR REGISTERED PROFESSIONAL NURSES
FOR THE PERIOD ENDED
JULY 1, 1981 - JUNE 30, 1988

West Virginia



LEGISLATIVE AUDITOR

CHARLESTON

The Honorable Encil Bailey
Legislative Auditor
State Capitol - West Wing
Charleston, West Virginia

Sir:

In compliance with your instructions and the provisions of the West Virginia Code, Chapter 4, Article 2, as amended, we have examined the accounts of the West Virginia Board of Examiners for Registered Professional Nurses.

Our examination covers the period July 1, 1981 through June 30, 1988. The results of the examination are set forth on the following pages of this report. However, only the financial statements for the years ended June 30, 1988 and June 30, 1987 are included in this report. The financial statements covering the period July 1, 1981 through June 30, 1986 are included in our audit workpapers.

Respectfully submitted,

A handwritten signature in cursive script, appearing to read "Theodora L. Shanklin".

Theodora L. Shanklin, CPA, Director
Legislative Postaudit Division

TLS/tb

BOARD OF EXAMINERS FOR REGISTERED PROFESSIONAL NURSES

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WEST VIRGINIA STATE BOARD OF EXAMINERS
FOR PROFESSIONAL REGISTERED NURSES
EXIT CONFERENCE

We held an exit conference on January 5, 1989 with the Executive Secretary of the West Virginia State Board of Examiners for Professional Registered Nurses and all findings and recommendations were reviewed and discussed.

BOARD OF EXAMINERS FOR REGISTERED PROFESSIONAL NURSES

INTRODUCTION

The Governor shall appoint, by and with the advice and consent of the Senate, a board consisting of five members who shall constitute and be known as the West Virginia Board of Examiners for Registered Professional Nurses.

Appointments hereunder shall be made by the Governor, by and with the advice and consent of the Senate, from lists submitted to the Governor by the West Virginia Nurses' Association. Such lists shall contain the names of at least three persons eligible for membership for each membership or vacancy to be filled and shall be submitted to the Governor on or before the first day of June of each year and at such other time or times as a vacancy on the Board shall exist. Appointments under the provisions of this article shall be for a term of five years each or for the unexpired term, if any, of the present members. Any member may be eligible for reappointment, but no member shall serve longer than two successive terms. Vacancies shall be filled in the same manner as is provided for appointment in the first instance. The Governor may remove any member for neglect of duty, for incompetence, or for unprofessional or dishonorable conduct.

Each member of the Board hereafter appointed shall (a) be a citizen of the United States and a resident of this State, (b) be a graduate from an accredited educational program in this or any other state for the preparation of practitioners of registered professional nursing, or be a graduate from an accredited college or university with a major in the field of nursing, (c) be a graduate from an accredited college or university, (d) be a registered professional nurse licensed in this State or eligible for licensure as such, (e) have had at least five years of experience in teaching in an educational program for the preparation of practitioners of registered professional nursing, or in a combination of such teaching and either nursing service administration or nursing education administration, and (f) have been actually engaged in registered professional nursing for

at least three within the past five years preceding his or her appointment or reappointment.

Each member of the Board shall receive fifty dollars for each day actually spent in attending meetings of the Board, or of its committees, and shall also be reimbursed for actual and necessary expenses.

The Board shall meet at least once each year and shall elect from its members a president and a secretary. The secretary shall also act as treasurer of the Board. The Board may hold such other meetings during the year as it may deem necessary to transact its business. A majority, including one officer, of the board shall constitute a quorum at any meeting. The Board is hereby authorized and empowered to:

- (a) Adopt and, from time to time, amend such rules and regulations, not inconsistent with this article, as may be necessary to enable it to carry into effect the provisions of this article;
- (b) Prescribe standards for educational programs preparing persons for licensure to practice registered professional nursing under this article;
- (c) Provide for surveys of such educational programs at such times as it may deem necessary;
- (d) Accredite such educational programs for the preparation of practitioners of registered professional nursing as shall meet the requirements of this article and of the Board;
- (e) Deny or withdraw accreditation of educational programs for failure to meet or maintain prescribed standards required by this article and by the Board;
- (f) Examine, license and renew the licenses of duly qualified applicants;
- (g) Conduct hearings upon charges calling for discipline of a licensee or revocation or suspension of a license;
- (h) Keep a record of all proceedings of the Board;
- (i) Make a biennial report to the Governor;
- (j) Appoint and employ a qualified person, who shall not be a member of the Board, to serve as executive secretary to the Board;
- (k) Define the duties and fix the compensation for the executive secretary; and,

- (1) Employ such other persons as may be necessary to carry on the work of the Board.

All fees and other moneys collected by the board pursuant to the provisions of this article shall be kept in a separate fund and expended solely for the purpose of this article. No part of this special fund shall revert to the general funds of this state. The compensation provided by this article and all expenses incurred under this article shall be paid from this special fund. No compensation or expense incurred under this article shall be a charge against the general funds of this state.

BOARD OF EXAMINERS FOR REGISTERED PROFESSIONAL NURSES
IMPLEMENTATION OF PRIOR AUDIT RECOMMENDATIONS

In the prior audit covering the period July 1, 1979 through June 30, 1981, 13 recommendations were made. Of these, it appears that only two have not been fully implemented. They are as follows:

- 1.) The Board was not depositing collections within 24 hours as required by Chapter 12, Article 2, Section 2 of the West Virginia Code.
- 2.) The Board does not maintain documentation of any reconciliations of the agencies ledgers to the State Auditor's Report.

BOARD OF EXAMINERS FOR REGISTERED PROFESSIONAL NURSES

BOARD MEMBERS AND STAFF

JUNE 30, 1988

<u>MEMBER</u>	<u>TERM EXPIRES</u>
Lorraine Ritz, President Wheeling	June 30, 1990
Laura Lee Wilson, Secretary Huntington	June 30, 1989
Ruth Pearson, Huntington	June 30, 1991
Jacqueline Stemple, Morgantown	June 30, 1988
Patrica McGill, Charleston	June 30, 1992
Judy Nystrom, Lay Member Welch	June 30, 1989
Vivian Garland, Lay Member Beckley	June 30, 1988

STAFF

Garnette Thorne	Executive Secretary
Janet L. Fairchild	Assistant
Doris Mickles	Clerk
Sue Bernard	Clerk/Computer Operator

STATE OF WEST VIRGINIA

BOARD OF EXAMINERS FOR REGISTERED PROFESSIONAL NURSES

SUITE 309, EMBLETON BUILDING

922 QUARRIER STREET



Garnette Thorne, B.S.N., M.S., R.N.
Executive Secretary

TELEPHONE
(304) 348-3596

CHARLESTON, WEST VIRGINIA 25301

RESPONSE TO THE PRELIMINARY DRAFT OF THE
RECENTLY COMPLETED AUDIT OF THE WEST VIRGINIA BOARD
OF EXAMINERS FOR REGISTERED PROFESSIONAL NURSES

LICENSE RENEWAL APPLICATION

The Board computerized the licensing renewal process for the renewal of 1989 license. With this change the renewal application will be saved as evidence of a license issued. Beginning with the renewal for 1990 these forms will be numerically numbered.

The renewal forms had never been saved previous to this year.

EQUIPMENT INVENTORY

While an equipment inventory list has never been submitted to the Director of Inventory Control all equipment in the office had a State Tag and is listed.

The inventory will be submitted in the future as required.

SETTLEMENT OR DISMISSAL OF UNCOLLECTIBLE CHECKS

These checks will be reviewed and appropriate steps taken in regards to them.

RETURNED CHECKS

A new control has been established. The procedure for collection is started immediately upon return of a check from the bank. Since August 8 we have had 55 checks returned with 47 of those returned in December. To date 42 of those checks have been redeemed. Eight of those not yet redeemed have been received in this office since December 22, 1988.

BANK DEPOSIT

Since October bank deposits have usually been made every day with occasionally an every other day deposit being made. The Board will continue to make these deposits daily if money has been collected.

Garnette Thorne, R.N.
Executive Secretary

BOARD OF EXAMINERS FOR REGISTERED PROFESSIONAL NURSES
SUMMARY OF FINDINGS, RECOMMENDATIONS AND RESPONSES

Areas of Noncompliance

Lack of Supporting Documentation

1. It appears that the Board was unable to locate cancelled checks, bank statements or any bank reconciliations from July 1981 until the account was closed in September 1982. In addition, the Board did not maintain documentation of reconciliations to the account status report.

We recommend that the Board comply with Chapter 5, Article 8, Section 9 A&B of the West Virginia Code.

Misclassification of Expenditures

2. We noted that the Board purchased \$46,280.00 of computer equipment from the contractual & professional line item, \$7,000.00 of postage from the printing and binding: \$1,120.68 of Social Security matching from Personal Services.

We recommend the Board comply with Chapter 5A, Article 2, Section 11 of the West Virginia Code and Finance and Administration Budget Divisions' line item codes.

Inventory

3. The Board failed to take annual inventory and file such inventory with the Department of Finance and Administration.

We recommend that the Board comply with Chapter 5A, Article 3, Section 42 of the West Virginia State Code and the state handbook of Purchasing Procedures.

Failure to Deposit Within 24 Hours

4. The Board failed to deposit all receipts within a 24 hour period.

We recommend that the Board comply with Chapter 12, Article 2, Section 2 of the West Virginia Code.

Disposal of Records

5. We noted that the Board destroys license renewal applications once the renewal licenses are issued.

We recommend that the Board comply with Chapter 5, Article 8, Section 17 of the West Virginia Code.

Weakness in Internal Control

1. Cancellation of Invoices

The Board does not cancel paid invoices retained in files.

We recommend the Board cancel all disbursement supporting documents after payment has been made.

BOARD OF EXAMINERS FOR REGISTERED PROFESSIONAL NURSES

GENERAL REMARKS

Introduction

We have completed a financial and compliance audit of the Board of Examiners for Registered Professional Nurses. The audit covered the period July 1, 1981 through June 30, 1988.

Special Revenue Account

During the audit period, the Board of Examiners for Registered Professional Nurses maintained one special revenue account.

<u>Number</u>	<u>Description</u>
8164-06	Fiscal year 1982
8110-55	Fiscal years 1983 - 1988 Account number changed July 1, 1982. Examination and License Fees and Interest Administration and Expenses

Collections

Income is derived from the receipt of license and service fee paid by registered nurses throughout the state and are as follows:

Examination	\$51.50
Endorsement In	\$30.00
Endorsement Out	\$30.00
Mid-Wife Application	\$20.00
License Renewal	
Renewal	\$10.00
Reinstatement (Lapsed License)	\$15.00
Midwife	\$10.00
Duplicate License	\$ 1.00
Duplicate Certificate	\$ 5.00
Name Change	\$ 1.00
Address Change	\$ 1.00
Transcript	\$ 5.00
West Virginia Code	\$ 3.00
Print Out Labels	\$43.50/M
Verification Fee of Current License	\$ 1.00
Verification Fee of Current License For Endorsement	\$30.00
Bad Checks	\$10.00
Accreditation Fee	\$50.00

AREAS OF NONCOMPLIANCE

The Board of Examiners for Registered Professional Nurses is governed in general by Chapter 30, Articles 1 and 7, of the West Virginia code as amended. We tested applicable sections of the above plus general State regulations and other applicable chapters, articles and sections of the West Virginia Code as they pertain to fiscal matters. Our findings are listed below.

NONCOMPLIANCE WITH CHAPTER 5, ARTICLE 8, SECTION 17

During the period under audit we noted several instances that appeared to be in noncompliance with the provisions of Chapter 5, Article 8, Section 17 of the West Virginia Code which states in part:

"No record shall be destroyed or otherwise disposed of by any agency of the state, unless it is determined by the administrator and the director of the division of archives and history of the department of culture and history that the record has no further administrative, legal, fiscal, research or historical value. (1961, c. 137; 1977, 1st Ex. Sess., c. 7.)"

The specific areas of apparent noncompliance are the information from the bank related to the closed local account and the license renewal application. These two areas are described in more detail below.

CLOSED LOCAL BANK ACCOUNT

The Board closed its local checking and savings accounts in 1982 when the balance of both accounts were transferred to a Treasury deposit account. The final balance of \$1,813.48 was transferred from the local checking account by check on September 27, 1982. The Board could not locate the deposit slips, cancelled checks, bank statements or any bank reconciliations for the period from July 1, 1981 through October 1982.

We were told that the Board could not locate the missing documentation, however microfiche copies were obtained from the bank during the examination.

LICENSE RENEWAL APPLICATION

The renewal application is the document which initiates the license issuing transaction. It is to be signed by the nurse who is applying for a

renewal license. The renewal applications are shredded and it is our understanding that this occurs as soon as the new license is prepared.

We were told that the applications are shredded because the Board lacks space to store these records.

The renewal applications represents the original document and since they are not maintained it is difficult to determine if all eligible applicants have renewed their license.

We recommend that the Board comply with Chapter 5, Article 8, Section 17 of the West Virginia Code.

EQUIPMENT INVENTORY

The Board did not have a current inventory list of equipment items purchased. The inventory list has not been prepared by the Board for any year ended June 30, 1983 through June 30, 1988.

Chapter 5A, Article 3, Section 42 of the West Virginia Code states in part:

"The head of every department of the state government shall, on or before July fifteenth of each year, file with the director an inventory of all real and personal property, and of all equipment, supplies and commodities in its possession as of the close of the last fiscal year. (1953, c. 64; 1961, c.132.)"

We were told that the Board was unable to allocate the time required to take and file the annual inventory.

We recommend that the Board comply with Chapter 5A, Article 3, Section 42 of the West Virginia Code.

SETTLEMENT OR DISMISSAL OF UNCOLLECTABLE CHECKS

The Board has in its possession checks totaling \$120.00 that are over five years old. These checks bear dates of 1981 and 1982 and are from individuals who applied for license renewal or other services from the Board.

Chapter 14, Article 1, Section 18 of the West Virginia Code states in part:

"The Commissioner of finance and administration, auditor or other officer or official body having authority to collect the same may, with the advice of the attorney general, adjust and settle upon just and equitable principles without regard to strict legal rules any account or claim, in favor of the state, which may at the time have been standing upon the books of his or its office more than five years; and, with the like advice, may dismiss any proceedings instituted by him or it. (Code 1849, c. 42, § 24; Code 1860, c. 42, § 24; Code 1868, c. 35, § 21; 1882, c. 18, § 21; Code 1923, c. 35, § 21; 1981, c. 50.)"

Allowing checks to remain uncollected is a financial loss to the Board. Additionally, it permits individuals to practice their profession without actually paying for the privilege.

We recommend that the Board comply with Chapter 14, Article 1, section 18 of the West Virginia Code.

RETURNED CHECKS

The Board also has in its possession returned checks totaling \$426.00. These checks range in age from one month (2 checks) to four years old. The Checks are from individuals and are primarily for license renewal.

Chapter 14, Article 1, Section 18a of the West Virginia Code states in part:

" Any account, claim or debt that an agency of this State is not able to collect within three months after trying with due diligence to do so may be referred to the commissioner of finance and administration for consignment by the commissioner to a responsible licensed and bonded debt collection agency or similar other responsible agent for collection. The commissioner shall not handle or consign any such account, claim or debt unless he is satisfied that the referring agency has made a diligent effort to collect the debt on its own; that the account or claim is justly, properly and clearly due the State; and that the collection of any such debt would not impose an undue, unjust, unfair or unreasonable hardship or burden upon the health or general welfare of the party owing the debt. In any such case of undue, unjust, unfair or unreasonable hardship or burden, the commissioner may, in his discretion, and with the review and approval of the attorney general, compromise, settle or dismiss the debt or claim. If he is satisfied that the aforesaid terms of any conditions for collectibility have been met, the commissioner may consign the account, claim or debt to a responsible licensed and bonded debt collection agency or similar other responsible agent for collection. In any such case, the collection agency or other agent shall stand in the place of the State as creditor and shall have the same claims, rights and remedies against the debtor as the State has, and the debtor shall have the same rights, claims, defenses and setoffs against the collection agency or other agent as he has against the State. "

Allowing checks to remain uncollected is a financial loss to the Board. Additionally, it permits individuals to practice their profession without actually paying for the privilege.

We recommend that the Board comply with Chapter 14, Article 1, Section 18a of the West Virginia Code.

INTERNAL CONTROLS AND ACCOUNTING SYSTEM

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

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

There are inherent limitations that should be recognized in considering the potential effectiveness of any system of internal accounting control. In the performance of most control procedures, errors can result from misunderstanding of instructions, mistakes of judgment, carelessness, or other personal factors. Control procedures whose effectiveness depends upon segregation of duties can be circumvented by collusion. Similarly, control procedures can be circumvented intentionally by management with respect to the estimates and judgments required in the preparation of financial statements. Further, projection of any evaluation

of internal accounting control to future periods is subject to the risk that the procedures may become inadequate because of changes in conditions and that the degree of compliance with the procedures may deteriorate.

Our study and evaluation of the system of internal accounting control for the period July 1, 1981 to June 30, 1988, which was made for the purpose set forth in the first paragraph above, would not necessarily disclose all weaknesses in the system. However, such study and evaluation disclosed conditions that we believe to be weaknesses and those weaknesses are discussed below.

Internal control comprehends two interrelated components that overlap one another. These controls are administrative and accounting and are summarized in Chapter 5, Article 8, Section 9(b) of the West Virginia Code which state, in part:

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

As stated in the section of this report entitled "Areas of Noncompliance", we noted several items of weakness and other items indicative of potential weaknesses in the system of internal accounting controls of the Board of Examiners for Registered Professional Nurses. Among the weaknesses noted are:

1. Misplaced or lost final bank statements and cancelled checks and,
2. Destroyed license renewal applications.

We also noted that deposits of receipts are made anywhere from 2 days to 15 days after being received. The West Virginia Code appears to allow this for Professions and Occupations Boards because the Code states the following in part, at Chapter 30, Article 1, Section 10:

"The Secretary of every such board shall receive and account for all moneys derived by virtue of the provisions of this chapter applicable to such board, and shall pay them into the state treasury monthly, on or before the tenth day of the month succeeding the month in which such moneys were received."

However, from an internal control perspective each days receipts should be deposited intact as soon as practical. Delays in making deposits can result in a greater number of individual's checks being returned to the Board due to insufficient funds, this has happened to the Board. The amount of returned checks on hand at June 30, 1981 was \$342.00 while the amount on hand at June 30, 1988 was \$546.00 or 60% more than 1981.

We recommend that the Board review the above areas and take the steps necessary to strengthen internal controls.

AUDITORS' OPINION

The Honorable Encil Bailey
Legislative Auditor
State Capitol - West Wing
Charleston, West Virginia

Sir:

We have examined the statement of cash receipts, disbursements and changes in cash balance of the West Virginia Examiners for Registered Professional Nurses for the years ended June 30, 1988 and June 30, 1987. Our examination was made in accordance with generally accepted auditing standards and, accordingly, included such tests of the accounting records and other such auditing procedures as we considered necessary in the circumstances.

As more fully described in Note A, the financial statement was prepared using the cash basis of accounting. Accordingly, the financial statement is not intended to present financial position and results of operations in conformity with generally accepted accounting principles.

In our opinion, the statement of cash receipts, disbursements, and changes in cash balance of the West Virginia Board of Examiners for Registered Professional Nurses presents fairly cash transactions for the years ended June 30, 1988 and June 30, 1987 on a basis consistent with the preceding year.

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

Respectfully submitted,



Thedford L. Shanklin, CPA, Director
Legislative Postaudit Division

September 1, 1988

Auditors: Raymond Shingler, CPA, Supervisor
Les Smith, Auditor-in-Charge

BOARD OF EXAMINERS FOR REGISTERED PROFESSIONAL NURSES
STATEMENT OF CASH RECEIPTS, DISBURSEMENTS AND
CHANGES IN CASH BALANCE

	Year Ended June 30,	
	1988	1987
Cash Receipts:		
Collections	\$294,121.12	\$302,689.62
Disbursements:		
Personal Services	129,435.14	131,993.58
Current Expense	120,755.05	107,170.70
Repairs & Alterations	179.85	-0-
Equipment	5,168.74	52,888.55
Transfer to General Revenue Fund	17,778.47	29,306.74
Refunds	45.00	60.00
	<u>273,362.25</u>	<u>321,419.57</u>
Cash Receipts Over (Under) Disbursements	20,758.87	(18,729.95)
Beginning Balance	<u>322,789.63</u>	<u>341,519.58</u>
Ending Balance	<u>\$343,548.50</u>	<u>\$322,789.63</u>

See Notes to Financial Statements

BOARD OF EXAMINERS FOR REGISTERED PROFESSIONAL NURSES

NOTES TO THE FINANCIAL STATEMENTS

Note A - Accounting Policies.

Accounting Method: The cash basis of accounting is followed for all funds. Therefore, certain revenue and the related assets are recognized when received rather than when earned, and certain expenses are recognized when paid rather than when the obligation is incurred. Accordingly, the financial statement is not intended to present financial position and results of operations in conformity with generally accepted accounting principles.

Note B - Pension Plan

All eligible employees are members of the West Virginia Public Employees' Retirement System. Employees' contributions are 4½% of their compensation and employees are vested under certain circumstances. The Board of Examiners For Registered Professional Nurses matches contributions at 9½% of the employees' compensation.

Contributions to the Pension and Retirement Fund were as follows:

<u>Year Ended June 30,</u>	
<u>1988</u>	<u>1987</u>
<u>\$6,867.23</u>	<u>\$8,443.95</u>

Note C - Fund Balance

The components of the fund balances are as follows:

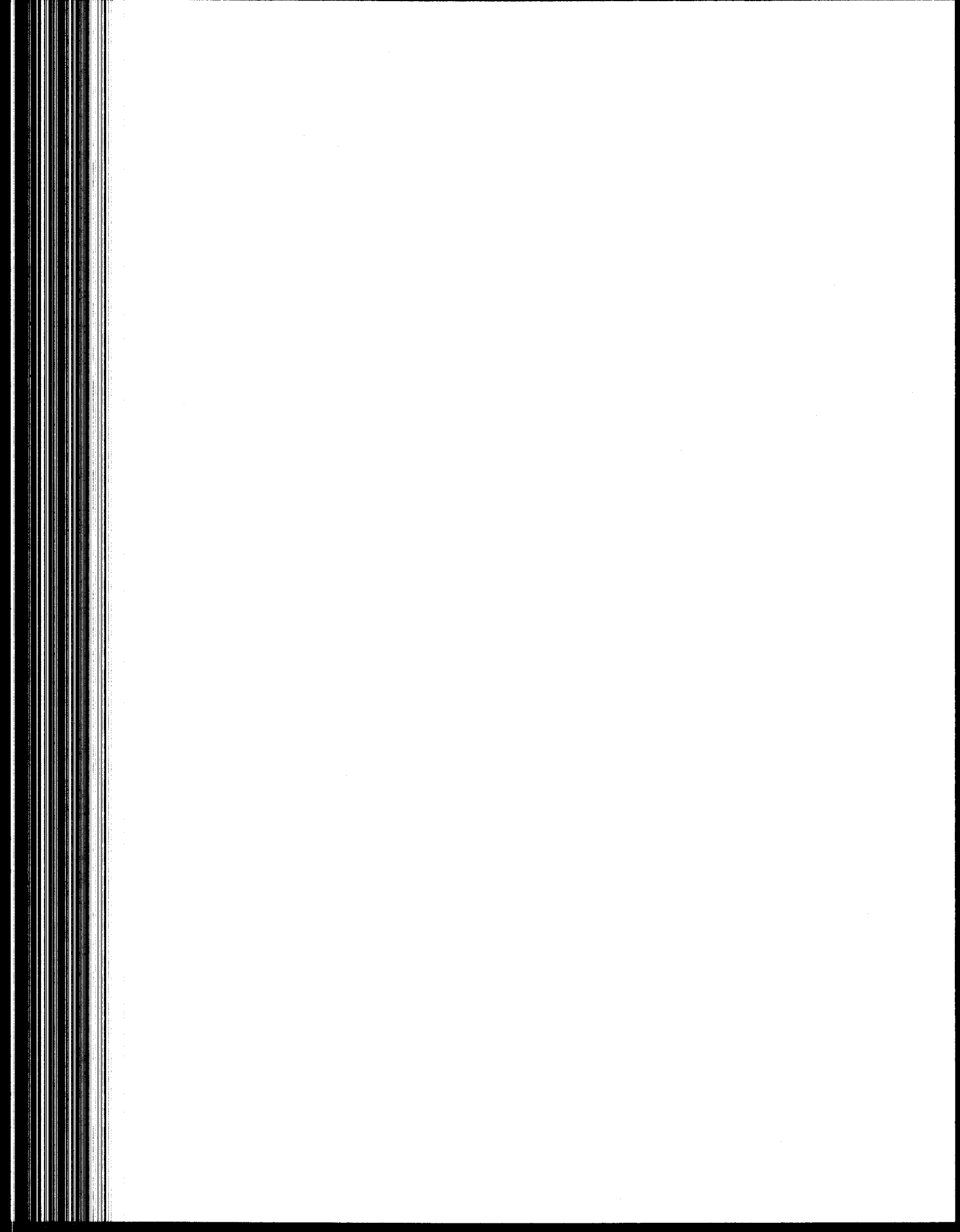
	<u>Year Ended June 30,</u>	
	<u>1988</u>	<u>1987</u>
Cash	\$117,548.50	\$ 96,789.63
Investments	<u>226,000.00</u>	<u>226,000.00</u>
	<u>\$343,548.50</u>	<u>\$322,789.63</u>

Note D - Transfer of Earned Interest to General Revenue Fund

House Bill 2178 enacted by the 1986 Regular Session of the West Virginia Legislature and Senate Bill 763 enacted by the 1987 Regular session of the West Virginia Legislature required the transfer of accruing interest of certain designated interest accounts to the General Revenue Fund of the State each month. As a result of the aforementioned bills the Board of Examining for Registered Professional Nurses transferred the following amounts of interest to the General Revenue Fund:

	<u>1988</u>	<u>1987</u>
Accruing interest	\$17,778.47	\$29,306.74
Amount transferred	<u>(17,778.47)</u>	<u>(29,306.74)</u>
Balance	<u>\$ -0-</u>	<u>\$ -0-</u>

SUPPLEMENTAL INFORMATION



BOARD OF EXAMINERS FOR REGISTERED PROFESSIONAL NURSES

STATEMENT OF REVENUES, EXPENDITURES

AND CHANGES IN CASH BALANCE

BUDGET AND ACTUAL

	<u>Year Ended June 30, 1988</u>		
	<u>Budget</u>	<u>Actual</u>	<u>(Over) Under Budget</u>
Revenues:			
Fee, Permits and Licenses	\$254,200.00	\$294,121.12	(\$39,921.12)
Expenditures:			
Personal Services	145,812.00	129,435.14	16,376.86
Current Expense	138,380.00	120,755.05	17,624.95
Repairs & Alterations	500.00	179.85	320.15
Equipment	13,300.00	5,168.74	8,131.26
Transfer to General Revenue	-0-	17,778.47	(17,778.47)
Refunds	-0-	45.00	(45.00)
	<u>297,992.00</u>	<u>273,362.25</u>	<u>24,629.75</u>
Revenues (Under) Over Expenditures	(43,792.00)	20,758.87	(64,550.87)
Beginning Balance	<u>326,564.00</u>	<u>322,789.63</u>	<u>3,774.37</u>
Ending Balance	<u><u>\$282,772.00</u></u>	<u><u>\$343,548.50</u></u>	<u><u>(\$60,776.50)</u></u>

Year Ended June 30, 1987

<u>Budget</u>	<u>Actual</u>	<u>(Over) Under Budget</u>
\$275,000.00	\$302,689.62	(\$ 27,689.62)
145,704.00	131,993.58	13,710.42
135,820.00	107,170.70	28,649.30
1,000.00	-0-	1,000.00
80,550.00	52,888.55	27,661.45
-0-	29,306.74	(29,306.74)
-0-	60.00	(60.00)
<u>363,074.00</u>	<u>321,419.57</u>	<u>41,654.43</u>
(88,074.00)	(18,729.95)	(69,344.65)
<u>298,651.00</u>	<u>341,519.58</u>	<u>(42,868.58)</u>
<u>\$210,577.00</u>	<u>\$322,789.63</u>	<u>(\$112,212.63)</u>

BOARD OF EXAMINERS FOR REGISTERED PROFESSIONAL NURSES

STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS

ACCOUNT 8110-55

	<u>Year Ended June 30,</u>	
	<u>1988</u>	<u>1987</u>
<u>Receipts</u>		
License Renewal		
Renewals	\$161,630.00	\$158,535.00
Reinstatements	13,995.00	12,945.00
Midwife	220.00	127.00
Endorsement In	17,550.00	14,610.00
Endorsement Out	32,525.10	29,370.00
Examinations	40,017.19	44,783.53
Name & Address Change	3,294.00	3,163.00
Print-Out Labels	5,201.36	3,691.26
Workshops & Conferences	260.00	4,795.50
Interest on Investment	17,778.47	29,306.74
Miscellaneous	1,650.00	1,362.59
	<u>294,121.12</u>	<u>302,689.62</u>
<u>Disbursements</u>		
Personal Services	129,435.14	131,993.58
<u>Current Expenses</u>		
Civil Service Fees	35.00	65.00
Social Security Matching	9,423.65	9,732.97
Public Employees Insurance	7,533.00	7,567.40
Workers Compensation	406.01	391.00
Unemployment Compensation	709.62	330.21
Retirement Plan Contribution	6,867.23	8,443.95
Office Expense	29,136.67	16,727.77
Printing and Binding	9,900.66	3,298.76
Rental Expense (Real Property)	19,949.37	19,867.12
Telephone	1,388.47	1,897.91
Contractual and Professional Services	14,236.31	10,401.37
Travel	12,294.79	18,769.55
Vehicle Rental	-0-	54.08
Rental - Machines/Misc	378.50	-0-
Association Dues	3,000.00	3,000.00
Advertising Expense	-0-	121.01
Research, Educational and Medical	-0-	562.70
Maintenance Contracts	3,482.02	4,370.15
Hospitality	2,013.75	1,445.33
Miscellaneous	-0-	124.42
	<u>\$120,755.05</u>	<u>\$107,170.70</u>

BOARD OF EXAMINERS FOR REGISTERED PROFESSIONAL NURSES
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
ACCOUNT 8110-55

<u>Disbursements Cont.</u>	<u>Year Ended June 30,</u>	
	<u>1988</u>	<u>1987</u>
Repairs and Alterations	\$ 179.85	\$ -0-
Equipment		
Office and Communication Equipment	3,523.30	50,792.84
Books and Periodicals	<u>1,645.44</u>	<u>2,095.71</u>
	<u>5,168.74</u>	<u>52,888.55</u>
Transfers to General Revenue	17,778.47	29,306.74
Refunds	<u>45.00</u>	<u>60.00</u>
Total Disbursements	<u>\$273,362.25</u>	<u>\$321,419.57</u>

BOARD OF EXAMINERS FOR REGISTERED PROFESSIONAL NURSES

STATEMENT OF CHANGES IN INVESTMENT BALANCE

	<u>Year Ended June 30</u>	
	<u>1988</u>	<u>1987</u>
Investments - Board of Registered Nurses		
Additions	\$ -0-	-0-
	<u>-0-</u>	<u>-0-</u>
Deductions:		
Withdrawals from State Board of Investments	-0-	50,000.00
	<u>-0-</u>	<u>(50,000.00)</u>
Beginning Balance	<u>226,000.00</u>	<u>276,000.00</u>
Ending Balance	<u>\$226,000.00</u>	<u>\$226,000.00</u>

BOARD OF EXAMINERS FOR REGISTERED PROFESSIONAL NURSES

RECONCILIATION

JUNE 30, 1988

Special Revenue Account - 8110-55

Balance per State Treasury	\$124,759.72
Less: Deposit Errors	7,211.22
Plus: Investments	<u>226,000.00</u>
Balance per Book	<u>\$343,548.50</u>

STATE OF WEST VIRGINIA

OFFICE OF LEGISLATIVE AUDITOR, TO WIT:

I, Encil Bailey, Legislative Auditor, do hereby certify that the report of audit appended hereto was made under my direction and supervision, under the provisions of the West Virginia Code, Chapter 4, Article 2, as amended, and that the same is true and correct copy of said report.

Given under my hand this 9th day of January,
1989.

Encil Bailey

Encil Bailey, Legislative Auditor

Copy forwarded to the Commissioner of the Department of Finance and Administration to be filed as a public record. Copies forwarded to West Virginia State Board of Examiners for Registered Professional Nurses; Governor; Attorney General; and, State Auditor.