

LEGISLATIVE AUDIT REPORT

WEST VIRGINIA DIVISION OF CORRECTIONS

MOUNT OLIVE CORRECTIONAL COMPLEX

INMATE TRUST ACCOUNTS

AUDIT PERIOD JULY 1, 2013 - JUNE 30, 2014

AUDIT SUMMARY

- DOC FUNDRAISING ACTIVITIES CAUSE LEGAL AND ETHICAL ISSUES

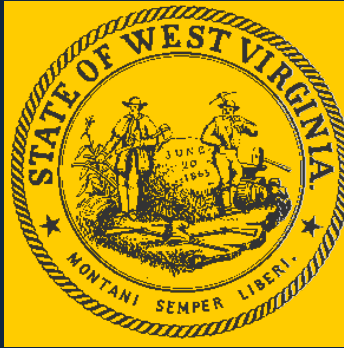


WEST VIRGINIA LEGISLATIVE AUDITOR
POST AUDIT DIVISION



Aaron Allred - *Legislative Auditor*
Denny Rhodes - *Director*

Room 329 W, Building I
1900 Kanawha Boulevard East
Charleston, West Virginia 25305
phone: (304) 347-4880



**A REPORT TO THE
WEST VIRGINIA
LEGISLATURE**
December 4, 2016

Post Audits Subcommittee

Senate Members

The Honorable William P. Cole, III
The Honorable Mike Hall
The Honorable Jeffrey V. Kessler

House Members

The Honorable Tim Armstead
The Honorable Eric Nelson, Jr.
The Honorable Timothy Miley

LEGISLATIVE AUDITOR'S OFFICE
STATE OF WEST VIRGINIA
Aaron Allred, Legislative Auditor

POST AUDIT DIVISION
Denny Rhodes, Director

COMPLIANCE AUDIT

Mike Jones, Audit Manager
Kristina Taylor, CPA, Senior Auditor
Christopher Hayslip, Auditor
Cindy Williams, Auditor

WEST VIRGINIA
DIVISION OF CORRECTIONS

MOUNT OLIVE CORRECTIONAL COMPLEX
INMATE TRUST ACCOUNTS

Post Audit Division
Bldg. 1, Room W-329 1900 Kanawha Blvd E. Charleston, WV 25305
Telephone: (304)-347-4880
Web: www.legis.state.wv.us/Joint/postaudit/postaudit.cfm
Report: www.legis.state.wv.us/Joint/postaudit/reports.cfm

WEST VIRGINIA LEGISLATURE
Legislative Post Audit Division

Building 1, Room W- 329
1900 Kanawha Blvd. East
Charleston, WV 25305-0610
(304) 347-4880
(304) 347-4889 FAX



Denny Rhodes
Director

The Honorable William P. Cole III, President
West Virginia State Senate
Post Audits Subcommittee, Co-Chair
Room 229 M, Building 1
State Capitol Complex
Charleston, WV 25306

The Honorable Tim Armstead, Speaker
West Virginia House of Delegates
Post Audits Subcommittee, Co-Chair
Room 228 M, Building 1
State Capitol Complex
Charleston, WV 25306

Dear Mr. President and Mr. Speaker:

In compliance with the provisions of the WV Code, Chapter 4, Article 2, as amended, we conducted a post audit of the Division of Corrections Mount Olive Correctional Center (Inmate Trust Accounts) for the period of July 1, 2013 through June 30, 2014, excluding expenditures occurring in the 13th month, which was recorded into the West Virginia Our Advanced Solution with Integrated Systems (wvOASIS).

We conducted this performance audit in accordance with Generally Accepted Government Auditing Standards (GAGAS). These 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.

The audit disclosed certain findings, which are detailed in this report. Findings deemed inconsequential to the financial operations of the agency were discussed with management. The Division of Corrections (DOC) management response to the audit findings is included at the end of the report.

Respectfully submitted,

A handwritten signature in blue ink that reads "Denny Rhodes".

Denny Rhodes

TABLE OF CONTENTS

OBJECTIVES AND CONCLUSIONS	4
FINDINGS & RECOMMENDATIONS	5
FINDING 1: DOC FUNDRAISING ACTIVITIES CAUSE LEGAL AND ETHICAL ISSUES ..	5
APPENDIX A – AUDIT INFORMATION	10
BACKGROUND	10
AUTHORITY	10
SCOPE	10
EXIT CONFERENCE	11
OVERALL SUFFICIENCY OF EVIDENCE	11
METHODOLOGY	12
APPENDIX B – DOC MANAGEMENT RESPONSE	14

OBJECTIVES AND CONCLUSIONS

OBJECTIVE ONE

Determine whether the Mount Olive Correctional Complex (MOCC) accurately accounted for and properly safeguarded the inmate trustee checking account and the inmate trustee savings account.

Conclusion

MOCC has accurately accounted for and properly safeguarded the Inmate Trust Account and inmate savings account. Although seven transactions did not have a signed order to withdraw funds and six transactions did not have a medical sheet available for review, it does not appear there were any wrongdoings within the Inmate Trust Accounts. Based on the type and purpose of the transactions, we concluded the 13¹ transactions missing supporting documentation were for legitimate inmate purchases.

However, during our review, we discovered the West Virginia Division of Corrections (DOC) has facilitated inmate participation in fundraising activities that poses the threat of legal and ethical issues within the prison system.

Related Findings and Recommendations

Finding 1: DOC Fundraising Activities Cause Legal and Ethical Issues

- 1-1. The Legislative Auditor recommends the DOC cease the current practice of conducting charitable fast food sales in correctional facilities until the DOC implements appropriate controls to ensure that: inmate donations are authorized and voluntary; that charitable organizations receive access to correctional facilities based on viewpoint-neutral criteria; and adequate records exist to reconcile payments from the inmate Trustee Fund with individual inmate authorizations.
- 1-2. The Legislative Auditor recommends the DOC prescribe rules, pursuant to West Virginia Code §25-1-3a(e), authorizing the Commissioner to make funds that have accumulated to the credit of an inmate available to the inmate, so that he or she may make a direct charitable donation rather than be required to purchase fast food in order to exercise his or her First Amendment rights.

¹ 1,964 transactions from 50 different inmate accounts were reviewed.

FINDINGS & RECOMMENDATIONS

FINDING 1: DOC FUNDRAISING ACTIVITIES CAUSE LEGAL AND ETHICAL ISSUES

DOC allows charities to resell fast food within multiple prisons.

The West Virginia Division of Corrections (DOC) coordinates fundraising activities for several non-profit charities within its prisons. These fundraisers allow the charities to sell outside food items to the general population of inmates. These outside food items include, but are not limited to, candy, donuts, fast food, and pizza.

Since August of 2013, DOC has coordinated fundraising activities within correctional facilities for the Family Counseling Connection/Reach, Children's Home Society, Mission West Virginia, and Paws4Prisons. A total of \$115,123.70² has been spent by inmates for these fundraisers with \$86,220.84 (75%) going to the food vendor and only \$28,902.86 (25%) going to the charity.

Based on legal consultation provided by Legislative Services, by coordinating these fundraising activities, DOC has created three legal issues including the following: (1) payments from Inmate Trust Accounts to charities could constitute an unauthorized and unlawful use of funds, (2) lack of detailed transaction records could increase DOC's liability, and (3) DOC could face legal repercussions if charities are excluded from participation. In addition, DOC has created a potential ethical issue due to possible coercive solicitation between guards and inmates.

Legal Issues

WV Code may not authorize payments from Trustee Accounts.

WV Code expressly authorizes the Commissioner to take the following actions with regard to the Inmate's Trustee Account: to allow an inmate to withdraw funds to prepare for reentry into society; to reimburse the state for the cost of an inmate's incarceration; to cover the cost of inmate medical care while incarcerated; to expend funds on behalf of an inmate's family; and pay funds to the inmate "at times as may be prescribed by rules."³

There is no legal authority elaborating on what types of transactions constitute paying "funds to the inmate" within the meaning of the statute. Neither the WV Code nor DOC's administrative rules specifically authorize DOC to pay sums from the Inmate's Trustee Fund to charitable organizations. Thus, the payment of lump sums to charities could constitute an unauthorized and unlawful use of funds from the Inmate's Trustee Fund.

² This amount is unaudited due to a lack of records available from DOC

³ WV Code §§25-1-3a; 8.

Lack of detailed transaction records could increase DOC's liability.

DOC does not keep sufficiently detailed records of inmate's charitable fast food purchases to allow a reconciliation of the amounts collected from inmates with the amounts paid to the charities. WV Code requires the Commissioner to "keep an accurate account of all the money and personal property" that an inmate has received in the Inmate's Trustee Fund⁴.

Inmates have a property interest in funds that they earn or receive, which are deposited into the Fund⁵. An inmate could challenge payments made from the Fund if they allege the payment was not authorized. Thus, failure to retain detailed records of the transactions from the Fund could increase the DOC's liability.

DOC could face legal repercussions if some charities are excluded.

While DOC is not required to advertise that it allows fundraising activities within its facilities, it could face legal repercussions for excluding some charitable organizations from hosting fundraisers while others are allowed to do so.

DOC could face a First Amendment action by an organization that is denied access to a correctional facility for fundraising purposes, since other charitable organizations have been granted access. By giving charitable organizations access to its facilities for fundraising, it appears that DOC has created a "limited public forum⁶."

A correctional facility would not normally be considered a public forum, as it is not traditionally open to the public, but DOC has created a limited public forum by voluntarily allowing charitable organizations to conduct fundraisers in its facilities. This means that DOC, having voluntarily opened facilities to some charitable organizations for fundraising, can only deny access to any similar types of organizations requesting to host fundraisers in the facility for reasons unrelated to the viewpoint espoused by the requesting organization.

Ethical Issue

Current fundraising practices may be contrary to the Ethics Act.

The Ethics Act places limits on public servants soliciting charitable gifts in the workplace. For example, the Ethics Act prohibits a public employee from soliciting charitable gifts from subordinate employees⁷. However, the administrative rules promulgated pursuant to the Ethics Act state that "exchange of value" donations do not constitute charitable gifts⁸. The term "exchange of

⁴ WV Code §25-1-3a

⁵ See e.g. *Washlefske v. Winston*, 60 F.Supp.2d 534, 540 (E.D.Va.1999).

⁶ A place not normally open to the public, but the government chooses to open to some segment of the public.

⁷ WV Code §6B-2-5.

⁸ 158 WV C.S.R. §7.6.8

value” describes the sale of a product for fundraising purposes, such as the fast food sales in DOC facilities. In an advisory opinion, the Ethics Commission has further stated, “fundraising activities based on an exchange of value are not gift solicitations and are permissible,” even when making sales to subordinates. Nonetheless, the Ethics Commission has cautioned that two limitations still apply to “exchange of value” solicitations by public servants. First, a public servant may never coerce anyone to purchase anything. Second, “the Ethics Act prohibits public servants from using more than [a] de minimis amount of public time and resources to conduct non-agency related activities”.

Although there are no Ethics Commission opinions on coercive solicitation involving anyone other than subordinate employees, the Commission has repeatedly stated “a public servant may never coerce a contribution from any source.”⁹ In the prison context, guards and other corrections personnel exercise an enormous amount of control over every aspect of inmates’ daily lives¹⁰. In light of correctional staff members’ authority over inmates, any efforts by correctional staff to promote fundraising events must not be coercive in nature. Additionally, the law requires that no more than a de minimis amount of DOC resources and time be used to conduct fundraising activities.

Prisoner Rights, WV Code, and Legal Precedent

Upon questioning why these types of activities were allowed, DOC indicated they believe the ability of the inmates to participate in the fundraisers allows prisoners to exercise their First Amendment rights. DOC also indicated the need to rehabilitate prisoners as set forth in WV Code and in the 1981 court decision *Cooper v. Gwinn*.

Prisoners’ First Amendment Rights

The First Amendment to the United States Constitution guarantees individuals both the freedom of speech and the freedom of association. The First Amendment’s free speech protections give individuals the right to make certain charitable contributions¹¹. In addition, the First Amendment guarantees the freedom of association, which includes the right to participate in, or donate to, an organization¹².

When an individual is incarcerated in a correctional facility, his or her constitutional rights are necessarily limited due to the basic nature and purposes

*“...privileges
enjoyed by other
citizens must be
surrendered by the
prisoner.”*

*-The United States
Supreme Court*

⁹ A.O. 2016-16 at 5, 8; A.O. 2013-40 at 4; A.O. 2011-11 at 5 (emphasis added).

¹⁰ See e.g. *State ex rel. Berry v. McBride*, 218 WV 579, 586 (2005), fn. 6.

¹¹ See e.g. *Citizens United v. FEC*, 558 U.S. 310 (2010) (holding that political expenditures constitute speech).

¹² See e.g. *Roberts v. United States Jaycees*, 468 U.S. 609 (1984); *Moore v. East Cleveland*, 431 U.S. 494 (1977) (plurality opinion); *Meyer v. Nebraska*, 262 U.S. 390 (1923).

of incarceration¹³. The United States Supreme Court has specifically addressed the limited freedom of association that inmates retain while incarcerated:

The very object of imprisonment is confinement. Many of the liberties and privileges enjoyed by other citizens must be surrendered by the prisoner. An inmate does not retain rights inconsistent with proper incarceration [...] And, as our cases have established, freedom of association is among the rights least compatible with incarceration [...] Some curtailment of that freedom must be expected in the prison context¹⁴.

First Amendment rights could be maintained through direct donations to a charity of the prisoner's choice.

Offering these types of transactions within DOC facilities is not a necessary means to allow inmates to exercise their right to support charitable organizations. An “alternative means of exercising the right” exists, which is to allow inmates to contribute directly to any charitable organization of their choice. An inmate’s right to association would be strengthened by allowing an inmate to make a direct donation, since a direct donation would not only allow the inmate to deliver the full dollar value of the donation to the charity and not simply the profit from fast food sales, but would also give the inmate the ability to choose the nonprofit organization.

Since DOC could facilitate inmate participation in charitable organizations without hosting fast food sales, the prisoners’ First Amendment rights would remain intact.

Cooper v. Gwinn and West Virginia Code

The right to rehabilitation and programming stated in *Cooper v. Gwinn* does not have any bearing on the permissibility of charitable fast food sales in correctional facilities. At issue in *Cooper*, was the right of inmates to access programming that was fundamental for inmate rehabilitation and guaranteed by state statute.¹⁵ WV Code specifically requires the DOC Commissioner:

f. Establish a system of classification of inmates, through a reception and examination procedure, and in each institution a classification committee and procedure for assignment of inmates within the programs of the institution;

g. Establish, maintain and direct a varied program of education for inmates in all institutions within the department;

¹³See e.g. *Johnson v. California*, 543 U.S. 499, 510 (2005) (citing *O’Lone v. Estate of Shabazz*, 482 U.S. 342, 348 (1987)) (“Lawful incarceration brings about the necessary withdrawal or limitation of many privileges and rights, a retraction justified by the considerations underlying our penal system.”); *Giarratano v. Johnson*, 521 F.3d 298, 305 (4th Cir.2008).

¹⁴ *Overton v. Bazzetta*, 539 U.S. 126, 131 (2003) (internal citations omitted).

¹⁵ See *Cooper v. Gwinn*, 171 WV 245, 298 (1981)

*Access to fast food
is not a
rehabilitative right
guaranteed to the
prisoner.*

h. Supervise the treatment, custody and discipline of all inmates and the maintenance of the institutions and their industries [. . .]¹⁶

Having occasional access to charitable fast food sales is not the type of fundamental rehabilitative right that was discussed in *Cooper*, such as access to daily outdoor exercise, a meaningful college course of instruction, and a meaningful work release program¹⁷.

Recommendations

- 1-1. The Legislative Auditor recommends the DOC cease the current practice of conducting charitable fast food sales in correctional facilities until the DOC implements appropriate controls to ensure that: inmate donations are authorized and voluntary; that charitable organizations receive access to correctional facilities based on viewpoint-neutral criteria; and adequate records exist to reconcile payments from the inmate Trustee Fund with individual inmate authorizations.

- 1-2. The Legislative Auditor recommends the DOC prescribe rules, pursuant to West Virginia Code §25-1-3a(e), authorizing the Commissioner to make funds that have accumulated to the credit of an inmate available to the inmate, so that he or she may make a direct charitable donation rather than be required to purchase fast food in order to exercise his or her First Amendment rights.

¹⁶ WV Code §62-13-4

¹⁷ See *Cooper*, 171 WV at 298

APPENDIX A – AUDIT INFORMATION

BACKGROUND

The West Virginia Division of Corrections is a state agency which houses convicted felons. The Division, formerly a major division within the Department of Public Institutions, was established under Chapter 70, Acts of the Legislature, in 1977. Under the executive reorganization of 1989, Corrections became a division of the Department of Public Safety (now the Department of Military Affairs and Public Safety). The Commissioner of the Division of Corrections directs the state's adult correctional system.

The various facilities within the DOC include the Central Office, 12 Correctional Facilities, four Work Release Centers, 15 Parole Offices, one Training Academy and one Prison Industries main office. In addition, the Commissioner is also responsible for the supervision of parolees assigned to the Division's custody or accepted through interstate compact. As of 2014, the State's correctional system is responsible for approximately 2,400 employees; 6,800 inmates; and 3,100 parolees/probationers.

AUTHORITY

The audit was conducted pursuant to WV Code §4-2, as amended, which requires the Legislative Auditor to "make post audits of the revenues and funds of the spending units of the state government, at least once every two years, if practicable, to report any misapplication of state funds or erroneous, extravagant or unlawful expenditures by any spending unit, to ascertain facts and to make recommendations to the Legislature concerning post audit findings, the revenues and expenditures of the State and of the organization and functions of the State and its spending units."

The Post Audit Division of the Office of the Legislative Auditor is organized under the Legislative Branch of the State and the audits are reported to the Legislative Post Audits Subcommittee. This organizational structure has historically allowed the Division to be organizationally independent when audits are performed on an agency, Board, or program of the Executive Branch of the State.

This communication is intended solely for the information and use of the Post Audits Subcommittee, the members of the Legislature, management of DOC, and WV taxpayers. Once presented to the Post Audits Subcommittee this report is public record and its distribution is not limited. The report is designed to assist the Subcommittee in exercising its legislative oversight function, to provide constructive recommendations for improving State operations, and as a report of agency activities to the WV taxpayers.

SCOPE

The audit scope included a review of applicable internal control policies and procedures and compliance with the WV Code, Expenditure Schedule Instructions, Legislative Rules, Statewide Contracts, best business practices, and DOC internal policies and procedures applicable for the audit period of July 1, 2013 through June 30, 2014. This includes all expenditures from the West Virginia Financial Information System (WVFIMS) for FY 2014, excluding the 13th month, which was input into the West Virginia Our Advanced Solution with Integrated Systems (wvOASIS).

The audit included examining, on a test basis, evidence of compliance with those requirements referred to above and performing other procedures, as necessary. The audit does not provide a legal determination of DOC's compliance with those requirements.

DOC management is responsible for accurately and efficiently accounting for all State monies, performing all duties mandated under WV Code Chapter 25 as well as other applicable areas of WV Code, the Code of State Rules, its own internal policies, and as a result of its own audits. To achieve this DOC must create and maintain policies and procedures to ensure all duties mandated are performed.

DOC management is also responsible for establishing and maintaining effective internal control. Internal control is a process designed to provide reasonable assurance pertaining to the reliability of financial records, effectiveness and efficiency of operations including safeguarding assets, and compliance with applicable laws, rules, and regulations. Due to inherent limitations in internal control, errors and fraud may nevertheless occur and not be detected.

The scope over internal controls involved only assessing controls significant to the audit objectives. To conclude on the adequacy of internal controls regarding DOC as a whole was not a specific objective of the audit. Any significant internal control weaknesses discovered were reported in the findings.

This report includes findings regarding significant instances of noncompliance with applicable laws, rules and regulations as related to the objectives. Instances of noncompliance deemed insignificant to warrant inclusion in the report, or instances outside the scope of the audit, but still merited the attention of DOC management, were communicated in a letter to DOC management, if applicable.

EXIT CONFERENCE

DOC received a copy of a draft report on September 29, 2016. DOC did not elect to hold an exit conference to discuss the issues presented in the report.

OVERALL SUFFICIENCY OF EVIDENCE

All testimonial evidence obtained by the audit team was evaluated for objectivity, credibility, and reliability and was obtained under conditions in which the employee was able to speak freely without intimidation. The employees had direct knowledge of their working area and there was no evidence employees were biased. Additionally, we assessed the sufficiency and appropriateness of computer processed information by using an Internal Control Questionnaire, assessing the reliability and integrity of data, performing analytical reconciliations, and testing the supporting documentation.

The auditors performed and documented an overall assessment of the collective evidence used to support findings and conclusions, including the results of any specific assessments conducted to conclude on the validity and reliability of specific evidence, according to Section 6.69 of the Yellow Book, by documenting internal controls, and performing tests of an appropriate size.

The overall evidence obtained was relevant to the objectives and findings. All evidence supported the findings, giving validity in having a reasonable basis for measuring what was being evaluated. The overall evidence was reliable when tested and can be verified and supported. In establishing the appropriateness of the evidence as a whole, the auditors tested reliability by obtaining supporting documentation, used

original documents when available, verified the credibility of testimonial evidence, evaluated analytical review, analytically assessed risk, and applied auditor judgment on the overall evidence.

When assessing the sufficiency and appropriateness of evidence, the auditors evaluated the expected significance of evidence to the audit objectives, findings, and conclusions, available corroborating evidence, and the level of audit risk as described in Section 6.71 of the Yellow Book, by using professional judgment and statistical sampling to determine a sufficient quantity for the testing and to determine the type of evidence needed based on the audit objectives.

The auditors did not identify any limitations or uncertainties in evidence that were significant to the audit findings and conclusions. The evidence obtained in the course of the audit provides a reasonable basis for the findings and conclusions based on the audit objectives.

METHODOLOGY

OBJECTIVE ONE

We reviewed applicable WV Code Sections, Legislative Rules, IRS Publications, best business practices, and DOC internal policies and procedures; reviewed source documents; made inquiries with various department personnel; and exercised professional judgment as necessary.

To account for adequate documentation of program results and adequate accounting of inmate purchases we designed and performed a test to determine if purchases from inmates were being properly documented, maintained by DOC, and if funds were spent on allowable items in compliance with WV Code, Legislative Rules, IRS Publications, best business practices, and DOC internal policies and procedures. The test consisted of reviewing all supporting withdraw fund vouchers, clerk orders, medical invoices, court orders, commissary or other vendor invoices, bank statement reconciliations for the inmate trust account and savings account. An exception was made for supporting documentation for monthly cable fees and phone system transactions because DOC did not require withdraw fund vouchers or clerk orders for these electronic transactions.

To select transactions for testing a non-statistical sample and statistical sample were used. Our samples were designed to provide conclusions about the validity of transactions, as well as internal control and compliance attributes. Most transactions for testing were selected randomly; another transaction was selected for testing using professional judgment.

To determine the inmate sample, we used RATSTAT's Attribute Sample Size Determination program, selected all confidence levels, with a rate of occurrence of 1%, a universe size of 1,059, and a desired precision range of 10%, and ran the program. After running the program and using a 99% confidence level it was suggested to test transactions for 49 inmates of the population. Based on professional judgement we chose to select one other inmate to make the test sample a total of 50 inmates.

We then obtained copies of the inmate ledger for each of the inmates selected. Due to the inherent risk associated with the payments, we reduced the population to only transactions identified as "Bill Pay". This resulted in a total population of 11,592 transactions for all 50 inmates. Once the population was determined for each inmate, we then used RATSTAT's Attribute Sample Size Determination program to determine our sample size for each inmate. At a 99% confidence level, a rate of occurrence of 0.5%, and a desired precision range of 10%, our sample size was determined to be 1,964 transactions for all 50 inmates selected.

APPLICABLE LAWS, POLICIES, OR AGREEMENTS

- The First Amendment
- *Cooper v. Gwinn*, 171 WV 245, 298 (1981)
- WV Code Chapter 62
- WV Code Chapter 25
- WV Code §6B-2-5
- WV Const. Art. X, § 3
- 158 WV C.S.R. §7.6.8
- DOC Internal Policies

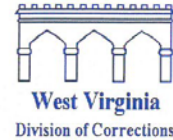
APPENDIX B – DOC MANAGEMENT RESPONSE



EARL RAY TOMBLIN
GOVERNOR

STATE OF WEST VIRGINIA
DEPARTMENT OF MILITARY AFFAIRS AND PUBLIC SAFETY
DIVISION OF CORRECTIONS

JIM RUBENSTEIN
COMMISSIONER



JOE THORNTON
SECRETARY

Mike Coleman, Deputy Commissioner
Loita Butcher, Assistant Commissioner-Administration
Paul Simmons, Assistant Commissioner-Operations
Brad Douglas, Chief of Staff

Office of the Commissioner
1409 Greenbrier Street
Charleston, WV 25311
(304) 558-2036 Telephone - (304) 558-5136 Fax

26 October 2016

Kristina R. Taylor, CPA/Senior Auditor
Legislative Auditor's Office
Post Audit Division
Building 1, Room W-329
1900 Kanawha Blvd., East
Charleston, WV 25305-0610

Re: MOUNT OLIVE CORRECTIONAL CENTER INMATE TRUST ACCOUNTS

Dear Ms. Taylor,

After reading the recommendations of the Legislative Auditor the West Virginia Division of Corrections will be examining and re-evaluating the fund raising programs and procedures currently in place within the agency. To the extent that we will do so, it is the position of the Division of Corrections, that while the constitutional rights of incarcerated persons may be necessarily curtailed due to the realities of incarceration, the fundamental rights of all persons under the First Amendment lend themselves to inmates being able to support charitable organizations in some manner.

Thank you for the opportunity to respond in this matter. Feel free to contact me if you have any questions.

Sincerely,

A handwritten signature in blue ink, appearing to read "Mike Coleman".

Mike Coleman, Deputy Commissioner

cc: Commissioner
Assistant Commissioners
Chief of Staff
General Counsel
File