

IN THE COUNTY COMMISSION OF WOOD COUNTY, WEST VIRGINIA

1 COURT SQUARE, SUITE 203
PARKERSBURG, WV 26101

IN RE: MINUTES OF MEETING HELD
MONDAY, FEBRUARY 27, 2023

PRESENT: DAVID BLAIR COUCH, PRESIDENT
ROBERT K. TEBAY, COMMISSIONER
JAMES E. COLOMBO, COMMISSIONER

At 9:30 A.M., the County Commission of Wood County met in regular session. They signed purchase orders, invoices and other correspondence.

AGENDA AND DISCUSSION ITEMS

At 9:30 A.M., the County Commission met with members of the Lubeck Public Service District. They discussed a possible water and sewer rate increase.

At 10:00 A.M., the County Commission, did hereby open sealed bids for vehicles for the Wood County Sheriff's Department. Said sealed bids were received pursuant to a Legal Notice appearing in the Parkersburg News and Sentinel on February 13 and 20, 2023. The sealed bids were received from the following:

Astorg
PO Box 1725
Parkersburg, WV 26102

Whiteside of St. Clairsville
50714 National Road E
St. Clairsville, OH 43950

Transport Van
Bid Price - \$45,720.00

Transport Van
Bid Price - \$68,017.00

Investigator Car
No bid

Investigator Car
Bid Price - \$32,900.00

The County Commission of Wood County, upon a motion made by James E. Colombo, seconded by Robert K. Tebay and made unanimous by David Blair Couch, did RECEIVE said bids for review. (Order A/2718)

The County Commission, upon a motion made by Robert K. Tebay, seconded by David Blair Couch and passed, did hereby AUTHORIZE Perry and Associates, 312 2nd Street, Marietta, Ohio, to perform the Wood County Budget Audit for the fiscal year 2021/2022 at a price of fifty-one thousand nine hundred dollars and zero cents (\$51,900.00). Said AUTHORIZATION was upon the recommendation of the West Virginia State Auditor's Office. A copy of the Contract with Perry and Associates is attached to this Order and should be made a part thereof. (Order A/2716)


Having no further scheduled appointments or business to attend to, the County Commission adjourned at 10:18 A.M.

ORDERS APPROVED AND ATTACHED TO THESE MINUTES

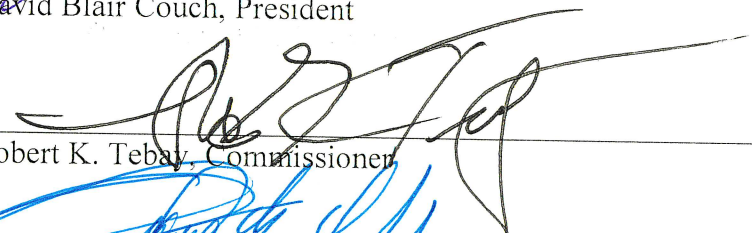
A/2716, A/2717, A/2718

APPROVED:

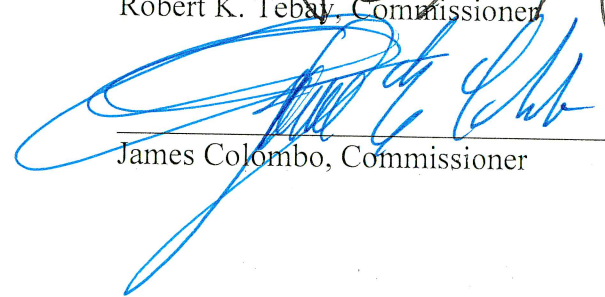
THE COUNTY COMMISSION OF WOOD COUNTY



David Blair Couch, President



Robert K. Tebay, Commissioner



James Colombo, Commissioner

Wood County Commission Meeting
Held February 27, 2023

Please Print

1. JAMES EATON LPSD
2. Rocky McConnell LPSD
3. Jerry martin LPSD
4. David H. Lawson
5.
6.
7.
8.
9.
10.
11.
12.
13.
14.
15.
16.
17.
18.
19.
20.



Wood County Commission
Agenda

February 27, 2023
1 Court Square Suite 203
Parkersburg, WV 26101

9:30 A.M.	Discuss possible water and sewer rate increase - Lubeck Public Service District	Rocky McConnell, Lubeck PSD
10:00 A.M.	Bid Opening – 2 vehicles for the Sheriff's Department	
	Consider Request to Hire Jennifer N. Lynch as a Deputy Clerk for the Wood County Clerk's Office - \$36,000.00/yr.	
	Consider Request to Hire Randy L. Hughes as a Tax Deputy for the Wood County Sheriff's Tax Office - \$31,500.00/yr.	
	Consider Request to Hire Mallore L. Burton as a Tax Deputy for the Wood County Sheriff's Tax Office - \$31,500.00/yr.	
	Administrator's Report	Marty Seufer, County Administrator
	County Commission Reports	

Discussion, Review and Approval of expenditures and disbursements identified on Exhibit 1, hereto attached

Correspondence for this meeting will be available for public review during regular office hours in Room 205 of the Wood County Courthouse two (2) days prior to the meeting

Discussion, Review and Approval of the following items may be included during this meeting and are available for public inspection in the Office of the County Administrator two days prior to this meeting.
Budget revisions
Purchase orders and requisitions
Revisions, reimbursement requests, resolutions and correspondence for grants
Grant disbursements to other entities
Invoices for expenditures to be paid
Reimbursements for travel expenses
Bid specifications and procedures for bids previously authorized by the Commission
Monthly Hotel Occupancy Tax Collection disbursements
Disbursements for previously approved Innovative Programming Grants
Tax refunds, exonerations, improprieties and consolidations
Probate items, including settlements, petitions and Fiduciary Commissioner reports
General Fund disbursements to entities
Funding requests from local organizations by written form
Payroll modification as submitted by elected officials

FEBRUARY 27, 2023

IN THE COUNTY COMMISSION OF WOOD COUNTY, WEST VIRGINIA

IN RE: THE COUNTY COMMISSION DID HEREBY AUTHORIZE PERRY
AND ASSOCIATES TO PERFORM THE 2021/2022 FISCAL YEAR
FINANCIAL STATEMENT AND BUDGET AUDIT.

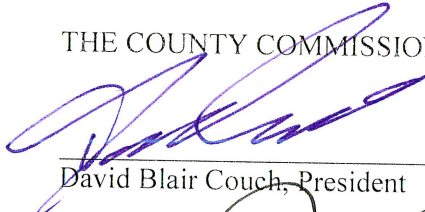
ORDER

On this date, the County Commission of Wood County, upon a motion made by Robert K. Tebay, seconded by David Blair Couch and passed, did hereby AUTHORIZE Perry and Associates, 312 2nd Street, Marietta, Ohio, to perform the Wood County Budget Audit for the fiscal year 2021/2022 at a price of fifty-one thousand nine hundred dollars and zero cents (\$51,900.00).

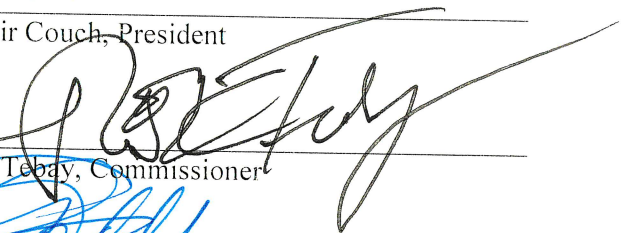
Said AUTHORIZATION was upon the recommendation of the West Virginia State Auditor's Office. A copy of the Contract with Perry and Associates is attached to this Order and should be made a part thereof.

APPROVED:

THE COUNTY COMMISSION OF WOOD COUNTY



David Blair Couch, President



Robert K. Tebay, Commissioner



James E. Colombo, Commissioner

A/2716

UNIFORM CONTRACT TO AUDIT/REVIEW LOCAL GOVERNMENT FINANCIAL STATEMENTS

(Form Prescribed by the WV State Auditor)
Uniform Contract Agreement Between:

(Local Government Name and Address/the "Entity")

Wood County Commission
PO Box 1474
Parkersburg, WV 26102

and

(CPA Name & Address /the "CPA")

Perry and Associates, CPAs, A.C.
313 2nd Street
Marietta, OH 45750

1. It is agreed by the parties hereto that this contract shall include paragraphs 1 through 19 inclusive as set forth on pages 1-3 inclusive hereof, and all matters set forth on such pages are hereby expressly made a part of this agreement.
2. If an audit is performed, the CPA shall express an opinion on the fair presentation of the entity's financial statements prepared in conformity with generally accepted accounting principles or other comprehensive basis of accounting. The CPA shall conduct the audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States. Additionally, if a Single Audit is required, as defined in section 1.6 of the *Procedures Manual for Procuring and Conducting Audits and Reviews of Local Governments*, then such Single Audit shall be performed in accordance with OMB. If a review is performed, the CPA shall express that a review was conducted in accordance with Statements on Standards for Attestation Engagements and *Government Auditing Standards* issued by the Comptroller General of the United States.
3. It is agreed that time is of the essence under this contract. All audits/reviews shall be performed and all reports, documents, audit documentation, and materials to be completed and submitted by the CPA hereunder shall be completed and submitted by the date set forth in paragraph 18, or by an extension date authorized in writing by the Chief Inspector. Such date shall hereinafter be termed the issue date or the completion date. It is agreed that the failure to submit the audit/review report within the specified time period determined with regard to any properly executed and authorized extension of time constitutes a breach of contract as of such date and that such breached contracts are subject to the penalty provisions contained in the *Procedures Manual for Procuring and Conducting Audits and Reviews of Local Governments*. Each audit year must list a separate due date. If the audit period encompasses more than three years, use two contracts. Each contract must be signed and filled out completely.
4. It is agreed that the contract herein referred to represents the entire and integrated agreement between the Entity (auditee), and the CPA (auditor), and supersedes all prior negotiations, representations, or agreements whether written or oral. The *Procedures Manual for Procuring and Conducting Audits and Reviews of Local Governments* and the written audit proposal of the firm selected are by reference incorporated into the contract. The contract may only be amended by written agreement of the Chief Inspector, the CPA, and the Entity. Nothing herein precludes the issuance of a standard governmental audit engagement/arrangement letter. However, said letter may not alter or modify any provision of the proposal, procedures manual or this contract.
5. It is agreed that the CPA bears ultimate responsibility for determining, and will conduct and submit the audit and report for, the type of audit/review required of the entity in accordance with the requirements as specified in section 1.6 of the *Procedures Manual for Procuring and Conducting Audits and Reviews of Local Governments*. It is agreed that the stated contract price is all inclusive and will not be adjusted except for unusual situations which require a significant expansion to the scope of the audit/review. In such case the CPA shall immediately notify the Chief Inspector in writing, providing documentation of the factors and the requested amount of fee adjustment. Such fee adjustments are subject to the review, revision and approval of the Chief Inspector.
6. It is agreed that the CPA's relationship with the entity is limited to that of an independent contractor/vendor. As such, the entity has the right to seek redress to recover damages or losses arising directly out of error, omission, negligent act or the failure to exercise due professional care on the part of the CPA, its subcontractor and/or joint venture parties.
7. The Uniform Contract shall be construed, interpreted and the rights of all parties determined in accordance with the laws of the State of West Virginia. The CPA further shall obey or satisfy all lawful rules, regulations, and requirements issued or promulgated under the laws of any duly authorized State or Federal officials.
8. It is agreed that the CPA shall remain an independent contractor with respect to all services performed hereunder and shall accept full exclusive liability for all payments of any contributions or taxes for social security, unemployment benefits, workers' compensation benefits, pensions and annuities now or hereafter imposed under any state or federal laws which are measured by the wages, salaries or other remuneration paid to persons employed by the CPA on work performed under any Chief Inspector approved Uniform Contract to Audit/Review Financial Statements. The CPA shall indemnify and hold harmless the entity and the Chief Inspector from any contributions, taxes or liability referred to in this article.

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 PO Box 1474
 Parkersburg, WV 26102

and

(CPA Name & Address /the "CPA")

Perry and Associates, CPAs, A.C.
 313 2nd Street
 Marietta, OH 45750

9. It is agreed that the Entity shall pay to the CPA the consideration (excluding the Chief Inspector process fee) specified under this contract as stated in paragraph 19 of this contract within 30 days of receipt of the audit/review report by the Chief Inspector. Should payment of such consideration be delayed for any reason, other than breach of contract by the CPA, or unsatisfactory performance of this contract by the CPA, as determined by the Chief Inspector, the Entity agrees to pay interest at a rate of ten percent, compounded annually, on all amounts due to the CPA or the Chief Inspector under this contract from the date such consideration or fee should have been paid until such consideration or fee is paid in full. All parties agree that liability to pay the fee herein set forth is solely that of the Entity. However, in the event that the Chief Inspector exercises the right to reject all or any part of the audit report as specified in paragraph 11 of this contract, the Entity may suspend payment of all consideration and fees set forth in this contract until the report is deemed sufficient by the Chief Inspector.
10. It is agreed that the Entity shall pay the Chief Inspector's process fee as stated in paragraph 19. Such fee shall be paid directly to the Chief Inspector Division and payment will be made within 30 days of being invoiced by the Chief Inspector.
11. It is agreed by all parties hereto that the Chief Inspector may at any time prior to completion of performance of this contract prescribe departures from the aforesaid standards, statements, guidelines, procedures or guides which shall be followed. The Chief Inspector shall have the right to reject, for good cause shown, all or any portion of the audit and working papers of the CPA.
12. If this contract is breached in any way by the CPA, no consideration or payments of any type shall be paid or payable to the CPA. There shall be no consideration paid or payable for partial performance of the contract, and all money, partial payments or considerations paid to the CPA as full or partial, direct or indirect consideration under this contract prior to or subsequent to any breach of this contract by the CPA shall be returned to the Entity in full with ten percent interest, compounded annually, calculated for the period from the time the CPA gained control of such money to the time of repayment in full.
13. The terms of this contract shall not be amended without the express written approval of the Chief Inspector.
14. It is agreed that if this contract is for multiple years, the contract shall be subject to annual renewal or termination. Contract periods must correspond with time periods stipulated on the Chief Inspector Division bid list. Annual renewal shall be by formal motion of the entity's governing body on or after July 1 of the then current fiscal year. Provided, that the Entity may terminate the contract at any time in accordance with section 1.15 of the *Procedures Manual for Procuring and Conducting Audits and Reviews of Local Governments*. The Chief Inspector will determine on a case by case basis if no payment, partial, or full payment is due to the CPA firm for work performed under any Chief Inspector approved Uniform Contract to Audit/Review Financial Statements.
15. Termination shall be by written notice via certified mail to all parties within 90 days prior to the close of the forthcoming fiscal year audit/review. The Chief Inspector retains the right to terminate the contract for forthcoming years at any time or for any reason. Conditions for renewal or termination are specified in section 1.15 of the *Procedures Manual for Procuring and Conducting Audits and Reviews of Local Governments* incorporated into this contract by paragraph 4.
16. The type of audit or review (use code A, B or C) to be performed by the CPA, subject to the provisions of paragraph 5, is as follows:

Year	2022	Year		Year	
Type	A	Type		Type	

A-Single Audit in accordance with OMB

B-Financial and Compliance Audit in accordance with *Government Auditing Standards* issued by the U.S. Comptroller General

C-Financial and Compliance Review

17. The audit of the Entity shall be for the period(s) stipulated in paragraph 16 of this agreement. If this contract includes future audit years, this contract shall be subject to annual renewal or termination in accordance with the provisions of paragraph 14. ALL CONTRACT PERIODS MUST CORRESPOND WITH THE PERIOD STIPULATED ON THE CID BID LIST

UNIFORM CONTRACT TO AUDIT/REVIEW LOCAL GOVERNMENT FINANCIAL STATEMENTS

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(CPA Name & Address /the "CPA")

Wood County Commission
PO Box 1474
Parkersburg, WV 26102

and

Perry and Associates, CPAs, A.C.
313 2nd Street
Marietta, OH 45750

18. The completion date referred to in paragraph 3 must be the 15th, end of the month, or subsequent March 24th:

Year	2022	Year		Year	
Completion Date	3-24-23	Completion Date		Completion Date	

19. The total consideration to the CPA referred to in paragraph 9 shall be outlined below.
An additional 8% process fee referred to in paragraph 10 shall be remitted to the Chief Inspector Division.

Year	2022	Year		Year	
Nonaudit Service Fee*	\$ 20,000	Nonaudit Service Fee*	\$	Nonaudit Service Fee*	\$
Audit Fee	\$ 31,900	Audit Fee	\$	Audit Fee	\$
Total	\$ 51,900	Total	\$	Total	\$
Process Fee	\$ 4,152	Process Fee	\$	Process Fee	\$

*If the CPA determines that management does not possess suitable skill, knowledge, or experience, the firm will not be obligated to complete nonaudit services. In this case, the nonaudit service fee may be adjusted through the use of the Amendment to the Audit/Review Contract Agreement.

Byrd Anti-Lobbying Amendment (31 U.S.C. 1352)—The firm must complete the Anti-Lobbying Certification when (1) a firm's bid exceeds \$100,000 (total for all years, inclusive of nonaudit service fees and the 8% Chief Inspector processing fee); and (2) any fee associated with the audit contract is being solicited under a federal award. The firm as represented by the undersigned certifies to the Entity that it will not and has not used Federal appropriated funds to pay any person or organization for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with obtaining any Federal contract, grant or any other award covered by 31 U.S.C. 1352. If any funds other than Federal appropriated funds have been paid or will be paid to any person for making lobbying contracts to an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with a Federal contract, grant, loan or cooperative agreement, the firm as represented by the undersigned certifies that they have completed and submitted Standard Form-LLL, Disclosure Form to Report Lobbying, in accordance with its instructions as amended by the Government wide Guidance for New Restrictions on Lobbying, 61 Fed. 1413 (1/19/96).

Wood County Commission
Entity Name
Name and Title (Please print)
Signature
Date
Email Address

Perry and Associates, CPAs, A.C.
Firm Name
Name and Title (Please print)
Signature
Date
Email Address

After the contract form is completed and signed by the Entity and the CPA, return the original copy and the other required documents to the West Virginia State Auditor's Office, Chief Inspector Division, 1900 Kanawha Blvd. E., Bldg. 1, Room W-100, Charleston, WV 25305.

CONTRACT APPROVED BY THE DEPUTY STATE AUDITOR OR BY AN AUTHORIZED DESIGNEE AS CHIEF INSPECTOR:

Name and Title (Please print)

Signature

Date

Wood County
 Joe Gonzales, Clerk
 Instrument 88302677
 02/09/2023 @ 01:12:45 PM
 CHIEF INSPECTOR ORDER
 Form 157 of Page 155
 Pages Recorded 4

FEBRUARY 27, 2023

IN THE COUNTY COMMISSION OF WOOD COUNTY, WEST VIRGINIA

IN RE: THE COUNTY COMMISSION ADOPTED A RESOLUTION IN
REFERENCE TO BUDGET REVISION NO. 3 IN THE GENERAL
COUNTY FUND BUDGET FOR THE FISCAL YEAR 2022/2023.


ORDER

On this date, the County Commission of Wood County, upon a motion made by Robert K. Tebay, seconded by James E. Colombo made unanimous by David Blair Couch, adopted a Resolution in reference to Budget Revision No. 3 in the General County Fund Budget for the fiscal year 2022/2023. The Request for Revision to the Approved Budget, being submitted to the West Virginia State Auditor - Chief Inspector Division, Charleston, West Virginia, was signed by Joe Gonzales, Clerk of the County Commission.

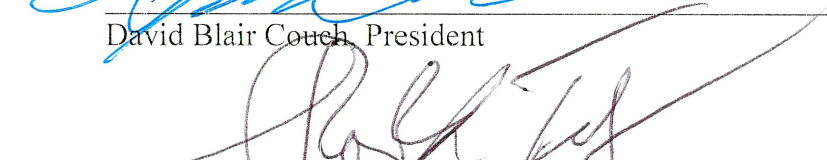
A copy of the Resolution and Request for Revision are attached to this Order and should be made a part thereof.

APPROVED:

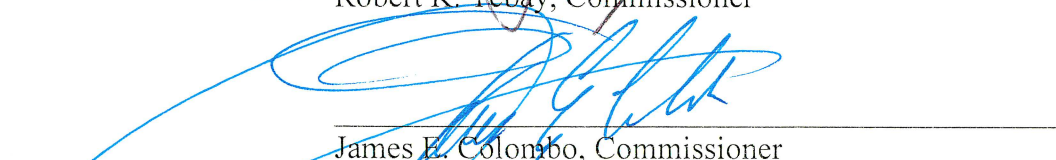
THE COUNTY COMMISSION OF WOOD COUNTY



David Blair Couch, President



Robert K. Tebay, Commissioner



James E. Colombo, Commissioner

A/2717



Office of the Wood County Clerk

Wood County Courthouse
1 Court Square
P.O. Box 1474
Parkersburg, WV 26102-1474

Joe Gonzales
County Clerk

Phone: 304-424-1850

RESOLUTION

At a regular session of the county commission, held February 27, 2023 the following order was made and entered:

SUBJECT: The revision of the Levy Estimate (Budget) for the County of Wood. The following resolution was offered:

RESOLVED: That subject to approval of the State Auditor as ex officio chief inspector of public offices, the county commission does hereby direct the General County budget be revised PRIOR TO THE EXPENDITURE OR OBLIGATION OF FUNDS FOR WHICH NO APPROPRIATION OR INSUFFICIENT APPROPRIATION CURRENTLY EXISTS, as shown on Fund 1 Budget Revision Number 3, a copy of which is entered as part of this record.

The adoption of the foregoing resolution having been moved by Robert K. Tebay and seconded by James E. Colombo and made unanimous by David Blair Couch, the vote thereon was as follows:

Three rows of signatures with 'Yes' or 'No' checkboxes. The first two 'Yes' boxes are circled.

WHEREUPON, David Blair Couch, declared said resolution be, and the same is, hereby adopted as so stated above, and the President authorized to fix his signature on the attached "Request for Revision to Approved Budget" to be sent to the State Auditor for approval.

Handwritten signatures at the bottom of the page.

Ora Ash, Deputy State Auditor
 West Virginia State Auditor's Office
 200 West Main Street
 Clarksburg, WV 26301
 Phone: 627-2415 ext. 5114
 Fax: 304-340-5090
 Email: lgs@wvsao.gov

REQUEST FOR REVISION TO APPROVED BUDGET

Subject to approval of the state auditor, the governing body requests that the budget be revised prior to the expenditure or obligation of funds for which no appropriation or insufficient appropriation currently exists. (§ 11-8-26a)

CONTROL NUMBER
 Fiscal Year Ending: **2023**
 Fund: **1**
 Revision Number: **3**
 Pages: _____

County of Wood
 GOVERNMENT ENTITY

Person To Contact Regarding Request:
 Name: **Kristin Moore**
 Phone: **304-424-1854**
 Fax: **304-424-1809**
 Email: **mrhodes@woodcountywv.com**

PO Box 1474
 STREET OR PO BOX
 PO Box 1474 26102
 CITY ZIP CODE

Municipality
 Government Type

REVENUES: (net each acct.)

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	PREVIOUSLY APPROVED AMOUNT	(INCREASE)	(DECREASE)	REVISED AMOUNT
324	Not a valid number	200	2,500		2,700
382	Refunds and Rebates	207,835	21,386		229,221
	#N/A				
	#N/A				
	#N/A				
	#N/A				
NET INCREASE/(DECREASE) Revenues (ALL PAGES)			23,886		

Explanation for Account # 378, Municipal Specific:
Explanation for Account # 369, Contributions from Other Funds:

EXPENDITURES: (net each account category)

(WV CODE 7-1-9)

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	PREVIOUSLY APPROVED AMOUNT	(INCREASE)	(DECREASE)	REVISED AMOUNT
444	Contributions / Transfers to Other Funds	74,527	2,500		77,027
401	Not a valid number	2,961,611	21,386		2,983,000
	#N/A				
	#N/A				
	#N/A				
	#N/A				
	#N/A				
	#N/A				
	#N/A				
	#N/A				
	#N/A				
	#N/A				
NET INCREASE/(DECREASE) Expenditures			23,886		

Wood County
 Top Forwarded Copy
 RECEIVED
 02/27/2023 0 11:44:49 PM
 COUNTY COMMISSION CLERK
 PAGE 77 OF PAGE 159
 Pages Recorded 3

APPROVED BY THE STATE AUDITOR
 BY: _____ Date _____
 Deputy State Auditor, Local Government Services Division

Joe Gonzales
 AUTHORIZED SIGNATURE
 OF ENTITY

02-20-2023
 APPROVED

FEBRUARY 27, 2023

IN THE COUNTY COMMISSION OF WOOD COUNTY, WEST VIRGINIA

IN RE: THE COUNTY COMMISSION OPENED SEALED BIDS FOR VEHICLES FOR THE WOOD COUNTY SHERIFF'S DEPARTMENT.

ORDER

On this date, the County Commission of Wood County, at 10:00 A.M., did hereby open sealed bids for vehicles for the Wood County Sheriff's Department. Said sealed bids were received pursuant to a Legal Notice appearing in the Parkersburg News and Sentinel on February 13 and 20, 2023. The sealed bids were received from the following:

Astorg
PO Box 1725
Parkersburg, WV 26102

Whiteside of St. Clairsville
50714 National Road E
St. Clairsville, OH 43950

Transport Van
Bid Price - \$45,720.00

Transport Van
Bid Price - \$68,017.00

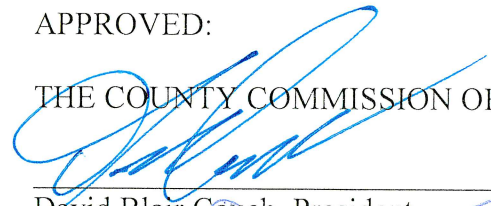
Investigator Car
No bid

Investigator Car
Bid Price - \$32,900.00


The County Commission of Wood County, upon a motion made by James E. Colombo, seconded by Robert K. Tebay and made unanimous by David Blair Couch, did RECEIVE said bids for review.

APPROVED:

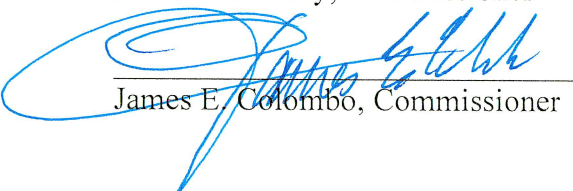
THE COUNTY COMMISSION OF WOOD COUNTY



David Blair Couch, President



Robert K. Tebay, Commissioner



James E. Colombo, Commissioner

Wood County
Joe Gonzales, Clerk
Instrument 08303075
03/06/2023 @ 01:46:55 PM
COUNTY COMMISSION ORDER
Book 77 @ Page 166
Pages Recorded 1

Check Register Report for Wood County Commission

Check No	Vendor Id	Vendor Name	Type	Check Date	Check Amount	Rec
4997	DENTAL	RENAISSANCE	REGULAR	02/22/2023	655.26	

GENERAL FUND Bank Id 101 Totals 655.26

Report Totals 655.26

Handwritten signature and initials in black ink, located in the bottom right quadrant of the page.