

IN THE COUNTY COMMISSION OF WOOD COUNTY, WEST VIRGINIA

IN RE: MINUTES OF THE MEETING HELD JULY 15, 1985

PRESENT: PRESIDENT, DEXTER L. BUCKLEY, JR.
COMMISSIONER, HOLMES R. SHAVER

The County Commission convened in regular session today at 9:00 a.m. The first order of business was daily business with County Administrator Mary Rader.

Today James P. Mylott of the Mid-Ohio Valley Regional Council came before the Commission with a letter outlining the procedures of financial management of Small Cities Block Grant funds to be used for the Lubeck PSD and the Domestic Violence projects. The Commission has previously signed an Intergovernmental Agreement with the Lubeck PSD concerning that project. A copy of the Order and letter is attached.

Jerry Baughman by E. M. Farinella, Attorney for Veterans' Affairs, petitioned the Commission to accept his resignation as Successor-Committee for one Richard K. Wolfe, incompetent. The Commission approved this resignation and appointed the Wood County Bank as Committee for Richard K. Wolfe.

At 11:00 a.m. Attorney Howard Suefer brought in an Order continuing the hearing that was to be held on the expansion of the Union Williams PSD boundary lines. This hearing will be held August 5, 1985 at 11:00 a.m.

At 1:15 the Commission heard the petition of guardianship for one Gary Ray Gribble. Gary is mentally retarded and a resident of Wood County. The Commission appointed his natural mother who resides in Wirt County as his Guardian.


At 1:45 p.m. Attorney William Pfalzgraf brought before the Commission a Resolution for Benko Building Products which the Commission and County Clerk H. K. Smith signed.

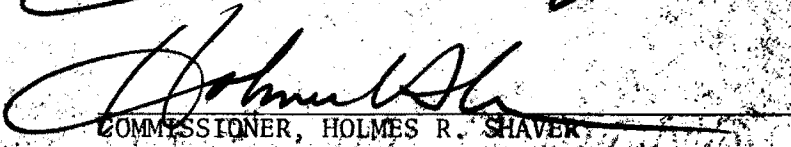
The remainder of the afternoon was spent going over daily County business.

Having no further business or appointments, the Commission adjourned at 4:00 p.m.

APPROVED:

THE COUNTY COMMISSION OF WOOD COUNTY


PRESIDENT, DEXTER L. BUCKELY, JR.


COMMISSIONER, HOLMES R. SHAVER

U.S. DEPARTMENT OF JUSTICE
RECORDS SECTION
WASHINGTON, D.C. 20530



215 FIRST STREET
POST OFFICE BOX 744
PARKERSBURG, WV 26102
(304) 428-8117

June 28, 1985

Dexter Buckley, President
Wood County Commission
Courthouse
Parkersburg, WV 26101

Dear Commissioner Buckley:

On behalf of the Parkersburg/Wood County Visitors & Convention Bureau, let me express our appreciation to the Wood County Commission for enacting the motel occupancy tax. The revenue our organization will receive from this tax will enable us to more effectively promote this area and to further increase the level of travel and tourism.

In order that you might have direct representation with the bureau, our by-laws call for a position on the board of directors to be appointed by the county. Who you select is entirely up to you, but it should be someone who can attend our monthly board meetings held during regular business hours. It does not have to be an elected official, but it should be someone who can express your position to our board and report our actions to you and the other commissioners.

Our board has already started meeting, so the sooner you can make your appointment, the better. Please advise as soon as possible who your representative will be so we can start mailing information to them. If you should have any questions about this position or if you are unable to fill it, please let me know. I look forward to hearing from you soon.

Sincerely,

Steve Nicely
Steven W. Nicely
Executive Director

*Michael ~~Daugherty~~
Daugherty
Greenwood Dr
89
Wirt
20187*

July 15, 1985

IN THE COUNTY COMMISSION OF WOOD COUNTY, WEST VIRGINIA


IN RE: APPOINTMENT OF MICHAEL DAUGHERTY TO THE
BOARD OF DIRECTORS OF THE PARKERSBURG/WOOD
COUNTY VISITORS & CONVENTION BUREAU


O R D E R

This day the Wood County Commission appointed Michael Daugherty as their representative on the Board of Directors of the Parkersburg/Wood County Visitors & Convention Bureau. He will attend the meetings and keep the Commission advised. This appointment was made by a motion made by Commissioner Shaver and seconded by President Buckley.

APPROVED:

THE COUNTY COMMISSION OF WOOD COUNTY


PRESIDENT, DEXTER L. BUCKLEY, JR.


COMMISSIONER, HOLMES R. SHAVER

JULY 15, 1985

IN THE COUNTY COMMISSION OF WOOD COUNTY, WEST VIRGINIA

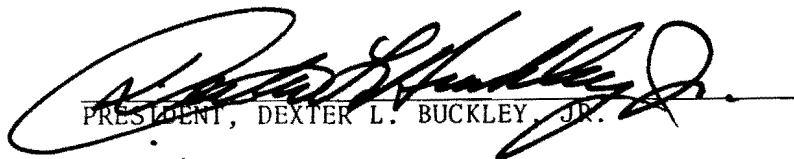
IN RE: FINANCIAL MANAGEMENT LETTER FROM JAMES MYLOTT
OF THE MID-OHIO VALLEY REGIONAL COUNCIL TO THE
WOOD COUNTY COMMISSION CONCERNING THE USE OF
SMALL CITIES BLOCK GRANT FUNDS ADMINISTERED BY
BY THE STATE OF WEST VIRGINIA FOR THE LUBECK PSD
AND THE DOMESTIC VIOLENCE CENTER PROJECTS

O R D E R

This day came James P. Mylott of the Mid-Ohio Valley Regional Council with a letter outlining the procedures for the financial management of Small Cities Block Grant funds administered by the State of West Virginia through the Governor's Office of Economic and Community Development. The letter deals specifically with the Lubeck PSD (which the Commission has an Inter-governmental Agreement with dated June 17, 1985) and the Domestic Violence Center projects. This letter was reviewed and signed by Commissioners Buckley and Shaver. Commissioner Guinn was not in attendance at today's session. A copy of the letter is attached and should be made a permanent part of this ORDER.

APPROVED:

THE COUNTY COMMISSION OF WOOD COUNTY


PRESIDENT, DEXTER L. BUCKLEY, JR.


COMMISSIONER, HOLMES R. SHAVER

ENTERED: JULY 15, 1985

MID-OHIO VALLEY REGIONAL PLANNING AND DEVELOPMENT COUNCIL

Affiliated With The

Mid-Ohio Valley Area Development Corporation

P.O. Box 247, 925 Market Street, Parkersburg, WV 26101

(304) 485-3801

July 1, 1985

Mr. Dexter L. Buckley, Jr., President
Wood County Commission
Wood County Courthouse
Parkersburg, WV 26101

Dear Dexter:

As you know it is anticipated that the Lubeck P.S.D. project will go to bid in September and that the Domestic Violence Center project is ready to proceed. I would like to take this opportunity, prior to the start of these projects, to review and agree upon the elements of financial procedure related to the Small Cities Block Grant funds. This discussion will include the following items;

- a) designation of the individual responsible for financial management;
 - b) use of the checking account established at Mountain State Bank for the first phase of the project;
 - c) designation of authorized individual(s) to sign the request for payment form;
 - d) establishment and maintenance of bookkeeping procedures/practices;
 - e) establishment of a procedure for determining the allowability and allocability of project cost; designation of the individual responsible for reviewing and approving project vouchers and invoices; the procedures to transmit the recordation of receipts and disbursements.
- a) DESIGNATION OF THE INDIVIDUAL RESPONSIBLE FOR FINANCIAL MANAGEMENT:

It is my understanding that the Commission wishes that I assume this responsibility as part of the contractual agreement between the Wood County Commission and the Mid-Ohio Valley Area Development Corporation. This task includes all the details associated with the proper recordation of the receipts and disbursements of the SCBG funds; the specifics of these tasks are noted in items b-e.

Mr. Dexter L. Buckley, Jr., President
Wood County Commission
Financial Management Letter

Page Two

- b) REAFFIRMATION FOR THE USE OF THE CHECKING ACCOUNT ESTABLISHED AT MOUNTAIN STATE BANK FOR THE FIRST PHASE OF THE PROJECT: THIS ACCOUNT IS IDENTIFIED AS FOLLOWS:

Wood County Commissions HUD
Small Cities CDBG
328 2nd Street
Parkersburg, WV 26101
Account # 02-719-6

During the first phase of the project disbursement checks were signed by the President of the Commission and one other commissioner. You may wish to consider having the Sheriff, as Treasurer of the County acknowledge the disbursement by also signing the checks. The specific procedures governing the receipt and disbursement of the funds from this account will be proposed under paragraph e.

- c) DESIGNATION OF AN AUTHORIZED INDIVIDUAL TO SIGN THE REQUEST FOR PAYMENTS:

You have been designated, by virtue of your position as chief elected official and by resolution of the Wood County Commission, to sign the requests for payments; the specific nature of these requests will be discussed under paragraph e.

- d) ESTABLISHMENT AND MAINTENANCE OF BOOKKEEPING PROCEDURES AND PRACTICES:

It is my understanding that I shall be responsible for establishing and maintaining the project financial records. This shall be done on a cash basis and will involve the following documents:

Cash receipts journal
Cash disbursement journal
General ledger
Project summary journal
Federal cash control register

These records will be maintained at my office and will be available for inspection at any time.

- e) ESTABLISHMENT OF A PROCEDURE FOR DETERMINING ALLOWABILITY AND ALLOCABILITY OF PROJECT COSTS: DESIGNATION OF INDIVIDUAL RESPONSIBLE FOR REVIEWING INVOICES: PROCEDURES TO TRANSMIT THE RECORDATION OF RECEIPTS AND DISBURSEMENTS.

I believe that the clearest way to propose this procedure would be to divide it into two categories:

Mr. Dexter L. Buckley, Jr., President
Wood County Commission
Financial Management Letter

Page Three

RECEIPTS: The Federal Office of Management and Budget recently enacted the "Single-Audit" rule which is applicable to SCBG funds. This rule requires that a recipient of federal funds in excess of \$25,000 per year perform, or have performed, a compliance and fiscal audit as part of their regular audit (in the past separate audits were conducted). It becomes important, therefore, that any receipt and disbursement of these funds becomes without co-mingling, part of the normal flow of transactions of the recipient. With this in mind, I would like to suggest the following procedure for the recordation of receipts:

- i) Funds are received from the State in the form of a check;
- ii) The Sheriff will create a new line account in the Receipts & Disbursements journal titled SCBG Funds; it is not necessary to establish a separate and independent checking account if the Sheriff maintains a distribution or clearing account. The State check is entered into the R&D line item and deposited in the clearing account. The Sheriff then draws a check in favor of the Commission's account at the Mountain State Bank in the amount of the state check. This check is then deposited in the Mountain State Bank account. This procedure will establish a very clear audit "trail" as well as alerting the auditor as to the existence of the SCBG funds. I will work with the Sheriff to establish this procedure, if acceptable.

DISBURSEMENTS:

- i) DESIGNATION OF INDIVIDUAL RESPONSIBLE FOR REVIEWING ALLOWABILITY AND ALLOCABILITY OF INVOICES: This task will be part of my responsibility by virtue of the contract entered into by the Commission and the Area Development Corporation. I suggest that the approval of invoices and preparation of invoices follow the following course:

1. Burgess & Niple, the project engineers will review and approve invoices submitted by the contractor and forward them to the Lubeck PSD.
2. The Lubeck PSD will review and formally approve the invoices and forward them to me at MOVRC.
3. Due to the SCBG regulations I must review these invoices to determine:

allowability = have program regulations been complied with (wagerates, etc.).

allocability = is there a proper budget line for the disbursement.

Mr. Dexter L. Buckley, Jr., President
Wood County Commission
Financial Management Letter

Page Four

I will complete this review and, based on invoice amounts, prepare a request for payment for your signature. Copies of all invoices substantiating the amount requested will be attached for the request for payment. The approved request will be forwarded to the State for payment. Once the requested funds are received and properly receipted, a check will be drawn on the Commission's account at Mountain State Bank, payable to the Lubeck PSD for the specific invoices noted. The Lubeck PSD, in turn, will issue the final checks to pay the invoices.

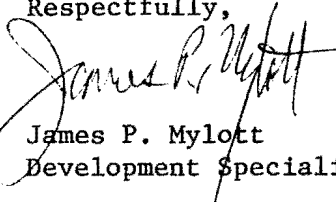
The same procedure will be followed in regard to the rehabilitation work at the Domestic Violence Center. Mary Rader will forward the invoices to me; I will review them and prepare the drawdown request.

FINANCIAL REPORTS: It will be my responsibility to prepare and distribute monthly financial reports. The report form will be a reflection of the budget line items, and the amounts received, expended, incumbered and the percent expended will be noted. These reports will be submitted to the Commission at regular meetings.

I believe that this outline offers a clear delineation of respective responsibilities as well as creating a bookkeeping process that can be easily followed for audit purposes. I would be delighted to discuss any aspect of this proposal at your convenience. If you find this acceptable as presented, please indicate your approval by signing below.

I look forward to working with you during the course of this project.

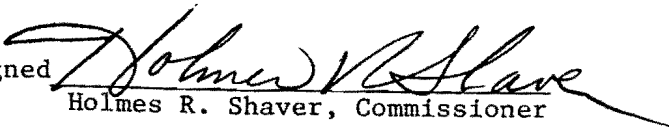
Respectfully,


James P. Mylott
Development Specialist

Signed


Dexter L. Buckley, Jr., Pres.
Wood County Commission

Signed


Holmes R. Shaver, Commissioner