

IN THE COUNTY COMMISSION OF WOOD COUNTY, WEST VIRGINIA

IN RE: MINUTES OF MEETING HELD MONDAY,
MARCH 24, 1986

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

At 9:00 the Commission tended to their Daily Business by opening mail and signing invoices.

At 10:05 the Commission met with Attorney Dave Underwood on the Vienna Annexation. The Attorney tendered the file of publication of more than 14 days notice of today's hearing. President Holmes R. Shaver stated that he assumed that by Mayor Owens presents that he was in support of and had no objection to the minor property adjustment. President Holmes R. Shaver then asked if there was anyone present who objected, there was no one heard. Commissioner, Dexter L. Buckley, Jr. made the motion, Commissioner, Lewis E. Guinn seconded and President, Holmes R. Shaver made it unanimous to grant the annexation of property by minor boundry adjustment. An Order will be forthcoming. The meeting ended at 10:11.

The Commission signed Purchase Orders.

At 1:30 the Commission held a Revenue Sharing Entitlement 17 and General County Budget hearing. President, Holmes R. Shaver opened by stating the purpose of the hearing, was that the Commission was mandated by law to publish the budget, and the ways the Commission intends to allocate the funds. President, Holmes R. Shaver further stated that the Commission did intend to fund the Wood County Recreation Commission. Then President, Holmes R. Shaver read the legal notice under Revenue Sharing.

He further stated that three or four agencies are in question and since they were in question the Commission decided to put the funds in a contingency fund, then later have a hearing on the contingencies. A copy of the budget will be made available to the public. Steve Grim from the Parks and Recreation Commission stated that he understood the funding situation. Mrs. Leachman from the Wood County Senior Citizens publicly thanked the Commission for supporting the Senior Citizens and she stated the maybe working together with the other agencies that some other alternatives could be found. Lorretta Lewis-Wells Executive Director of the Domestic Violence stated that 60% of the people that came to the shelter were from Wood County. President, Holmes R. Shaver, stated that the Commission appreciated their work. Snowden Kesterson stated that there was no money in the Revenue Sharing fund that it was all borrowed money. Edwin Dills Wood County Crime and Delinquency Commission stated that the Commission was asking for \$1,000. This money would be for the Probation Officer for a devise used for checking those on parole for drugs or alcohol. The \$1,000 would establish the program. The actual cost is \$2,000, the \$1,000 from the Commission will be a matching fund. Cathy Rodishimer stated that their \$500 request be considered for the Foster Grandparents Program. Mr. Keith Litton asked how the interest was factored in, and how the interest was allocated. President, Holmes R. Shaver stated that he did not have the figures at this time. Terry Tamburini, from the Regional Council stated that he understood the funding situation and appreciated the difficulty. Harry Deitzler stated that the raises were being given to employees

that have cost the County money. He felt that on Thursday's Budget Hearing he did not have any input on the budget, and when H. K. Smith met with the Commission he went into Executive Session. And that Mr. Smith has cost the County thousands of dollars, because of a situation he was warned of by letter 3 years ago, from Mr. Deitzler. He further stated that he has lost four Assistant Prosecuting Attorneys because of low pay. The Circuit Judges have made it clear that they would have to hire another Assistant. He further stated that he appreciated the difficult funding situation and thanked the Commission for this new Assistant Prosecuting Attorney, and that his office will continue to work together with the Commission he then read a letter he had sent to the Commission on Thursday. Joseph Banasik asked Mr. Deitzler if he was asking for the people to pay more taxes. Mr. Deitzler stated that he wanted the funds the County already have to be spent more expediently. County Clerk H. K. Smith stated that the gentlemen in his office was hired by his predecessor and he could no lower his salary. He has also got a Judges opinion on the situation and the Judge informed him that he could not do anything about the situation. Bob Morgan asked how could an employee be justified with out a job description for the employees. Juanita Coe stated that her employees did have a job description. President, Holmes R. Shaver, thanked those that attended the Hearing. The meeting ended at approximately 2:20. An Order on the Hearing is attached .

The Commission also signed and Order concerning Anthony, Bodkin & Company, doing the Wood County Audit, the Order is attached.

Approved:

THE COUNTY COMMISSION OF WOOD COUNTY


PRESIDENT, HOLMES R. SHAVER


COMMISSIONER, DEXTER L. BUCKLEY, JR.


COMMISSIONER, LEWIS E. GUINN

MARCH 24, 1986

5/24/86
47/288

IN THE COUNTY COMMISSION OF WOOD COUNTY, WEST VIRGINIA

IN RE: THE WOOD COUNTY COMMISSION PUBLIC HEARING
FOR THE GENERAL COUTNY BUDGET AND ENTITLEMENT
17 REVENUE SHARING FOR FISCAL YEAR 1986/1987

O R D E R

This day the Wood County Commission held a Public Hearing to announce the County Budget and Entitlement 17 Revenue Sharing for the fiscal year 1986/1987.

The Notice of the Public Hearing was published in both The Parkersburg News and The Parkersburg Sentinel on March 14, 1986.

Approved:

THE COUNTY COMMISSION OF WOOD COUTNY


PRESIDENT, HOLMES R. SHAVER


COMMISSIONER, DEXTER L. BUCKLEY


COMMISSIONER, LEWIS E. GUINN

3/24/86
47/288

MARCH 24, 1986

IN THE COUNTY COMMISSION OF WOOD COUNTY, WEST VIRGINIA

IN RE: THE WOOD COUNTY COMMISSION PRESIDENT, HOLMES R. SHAVER SIGNING AN AGREEMENT WITH ANTHONY, BODKIN AND COMPANY FOR SAID COMPANY TO DO THE WOOD COUNTY AUDIT OF JUNE 30, 1985

O R D E R

On this date the Wood County Commission upon a motion made by Commissioner Dexter L. Buckley, Jr. and seconded by Commissioner Lewis E. Guinn, and made unanimous by President Holmes R. Shaver, to enter into an agreement with Anthony, Bodkin and Company for said company to do the Wood County Audit of June 30, 1986.

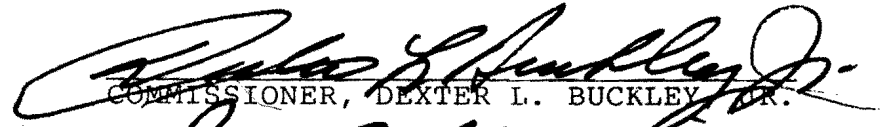
Holmes R. Shaver, in his capacity as President of the Wood County Commission signed the contract.

A copy of the contract is attached and made a part of this Order.

Approved:

THE COUTNY COMMISSION OF WOOD COUNTY


PRESIDENT, HOLMES R. SHAVER


COMMISSIONER, DEXTER L. BUCKLEY, JR.


COMMISSIONER, LEWIS E. GUINN

CHIEF INSPECTOR DIVISION
STATE TAX DEPARTMENT OF WEST VIRGINIA

UNIFORM CONTRACT TO AUDIT ACCOUNTS

of Wood County
(Entity)

This agreement, made this 26th day of February, 19 86, by and among
Anthony, Bodkin & Company,
Auditor
600 Medical Towers Wheeling WV 25329,
Address

hereinafter referred to as the Auditor, and the County Commission of
Governing Body

Wood County, hereinafter referred to as the Entity, is
Entity

as follows:

1. It is agreed by the parties hereto that this contract shall include paragraphs 1 through 33 inclusive as set forth on pages 1 through 5 inclusive hereof, and all matter set forth on such pages is hereby expressly made a part hereof.

2. The Auditor shall examine the balance sheets, statements of revenues, expenditures and changes in fund balances, statements of retained earnings, statements of changes in financial position and other financial statements of the:

Governmental Funds; Internal Service Fund(s); Trust and Agency Fund(s):

Enterprise Fund(s): _____

Other: _____

3. Any funds not disclosed on the bid list for this Entity but in existence during the audit period shall also be examined.

4. The audit of the Entity will be for the period beginning July 1, 1984 and ending June 30, 1985.

5. The completion date referred to in paragraph 8 shall be May 15, 1986.

6. The consideration referred to in paragraph 9 shall be \$ 15,900.

PARTIES

CONTRACT APPROVED BY
CHIEF INSPECTOR

Anthony, Bodkin & Company
Auditor

Michael E. Caryl
Chief Inspector

by [Signature]

by [Signature]

Date: 3/15/86

Date: 3-6-86

County Commission
Governing Body of the Entity

by [Signature]

Date: March 24, 1986

White Copy	-	Chief Inspector
Yellow Copy	-	Auditor
Pink Copy	-	Governmental Unit

CHIEF INSPECTOR DIVISION
STATE TAX DEPARTMENT OF WEST VIRGINIA

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Auditor

Michael E. Caryl
Chief Inspector

by [Signature]

by [Signature]

Date: 3/15/86

Date: 3-6-86

County Commission
Governing Body of the Entity

by [Signature]

Date: March 24, 1986

White Copy	-	Chief Inspector
Yellow Copy	-	Auditor
Pink Copy	-	Governmental Unit



Anthony, Bodkin and Company

Certified Public Accountants

Medical Tower • Wheeling, W. Va. 26003 • Phone 304-232-2280

March 17, 1986

Ms. Mary Rader
County Cordinator
Wood County Courthouse
Parkersburg, West Virginia 25601

Dear Mr. Rader:

Enclosed is the contract for the June 30, 1985 audit of Wood County.

Please sign in the space provided, retain the ^{pink} ~~white~~ copy and return the white and yellow copies to me. I will forward the white copy to Charleston.

I will contact you soon to arrange and audit schedule.

Very truly yours,

ANTHONY, BODKIN AND COMPANY

John S. Bodkin, Jr.
John S. Bodkin, Jr.

JSBjr: fka
Enclosures

7. The Auditor and the Entity do hereby acknowledge that the Chief Inspector has the sole right and duty under West Virginia Law to provide for the annual audit of political subdivisions of the State of West Virginia and of all boards, commissions and other creations of those subdivisions, and that the Chief Inspector may elect to appoint, by uniform procedures, persons who are not direct employees of the Chief Inspector to make such an annual audit. 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 Auditor.

8. It is agreed that time is of the essence under this contract. All audits shall be performed and all reports, documents, working papers and material to be completed and submitted by the Auditor hereunder shall be completed and submitted by the date set forth in paragraph 5, 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.

9. In consideration of the satisfactory performance of the provisions of this contract, the Entity shall pay the Auditor a fee in the amount set forth in paragraph 6, not including the eight percent service fee set forth in paragraph 30 of this contract. All parties agree that liability to pay the fee herein set forth is solely that of the Entity. In the event, however, that the Chief Inspector exercises the right to reject all or any part of the audit report as specified in paragraph 7 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. The audit to be performed shall be a financial and compliance audit as defined in the Manual for Assigning and Conducting Audits and Reviews of Local Governments, published by the West Virginia State Tax Commissioner as ex officio Chief Inspector and Supervisor of Public Offices, on July 1, 1985.

11. The audit shall be conducted in accordance with generally accepted auditing standards as promulgated by the American Institute of Certified Public Accountants and the generally accepted governmental auditing standards issued by the Comptroller General of the United States, Standards for Audit of Governmental Organizations, Programs, Activities, and Functions, 1981 revision, and guidelines set forth in the American Institute of Certified Public Accountants industry audit guide, Audits of State and Local Governmental Units, prepared by the Committee on Governmental Accounting and Auditing and the Guidelines For Financial and Compliance Audits of Federally Assisted Programs, issued jointly by the Comptroller General of the United States and the Director of the Office of Management and Budget.

12. Audit reports and all phases of the audit shall conform to statements of the Governmental Accounting Standards Board in effect at the time of execution of this contract or promulgated in the interim between the execution of this contract and the completion of the performance thereof.

13. 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, regulations or guides. Audit or report programs, formats, guidelines, procedures or standards prescribed by the Chief Inspector shall be followed.

14. All reports, opinions, statements and documents or documentation required of the Auditor by the Manual For Assigning and Conducting Audits and Reviews

of Local Government Entities shall be bound under one durable cover.

15. In addition to compliance testing required by federal regulations, laws or guidelines, the Auditor shall include tests for compliance with the West Virginia Code, administrative regulations promulgated in accordance with the laws of West Virginia, the West Virginia Constitution, and local ordinances, regulations, resolutions and orders. The Auditor's report on compliance shall be included as a separate section in the audit report.

16. The Auditor shall, after completing the audit and all examinations thereunder, submit the number of copies of the audit report to those officials, entities, persons, and governmental units and agencies prescribed and set forth in the Manual For Assigning and Conducting Audits and Reviews of Local Governments.

17. The Auditor shall submit with and as a part of the audit report those sections of working papers which are required to be submitted along with the audit report in accordance with the Manual For Assigning and Conducting Audits and Reviews of Local Governments.

18. The Auditor shall, in the course of the audit, prepare working papers in accordance with the generally accepted auditing standards of field work (AU338 and SAS41). The Auditor shall retain ownership of all original working papers. The Auditor shall retain working papers prepared during or as a result of the audit for a minimum period of three years from the date of the audit report, or longer if directed or notified in writing by the Chief Inspector to retain such working papers for a longer period of time.

19. All such working papers shall be made available by the Auditor to the Chief Inspector or another auditor designated by the Chief Inspector at no charge upon request of either the Chief Inspector or another auditor designated by the Chief Inspector. Such working papers shall be forwarded by the Auditor to the Chief Inspector Division or another auditor designated by the Chief Inspector, or to any other place designated by either, at no charge within the time specified by the Chief Inspector.

20. Any review of working papers by the Chief Inspector or another auditor designated by the Chief Inspector may be conducted at any location or place designated by the Chief Inspector.

21. The Manual For Assigning and Conducting Audits and Reviews of Local Governments, issued July 1, 1985 by the State Tax Commissioner, ex officio Chief Inspector and Supervisor of Public Offices, is hereby expressly incorporated by reference into this contract. Any and all extensions, considerations, specifications, detailed explanatory information, procedures, requirements (including the definitions set forth in the Glossary) and instructions included therein shall be regarded as binding extensions of this contract.

22. Should circumstances disclosed by the audit call for more detailed investigation than necessary under ordinary circumstances, the Auditor shall consult the Manual For Assigning and Conducting Audits and Reviews of Local Governments for detailed instructions and shall implement such instructions.

23. No work to be performed under this contract shall be begun by the Auditor until the contract has been signed by all parties to the contract and by a duly authorized representative of the Chief Inspector.

24. It is agreed that the Chief Inspector, for good cause, may withdraw authorization to conduct the audit prior to the execution of the contract by all parties.

25. If this contract is breached in any way by the Auditor, no consideration or payments of any type shall be paid or payable to the Auditor. There shall be no consideration paid or payable for partial performance of the contract, and all money, partial payments or considerations paid to the Auditor as full or partial, direct or indirect consideration under this contract prior or subsequent to any breach of this contract by the Auditor shall be returned to the Entity in full with ten percent interest, compounded annually, calculated for the period from the time the Auditor gained control of such money to the time of repayment in full.

26. It is agreed that a written request for extension of the issue date for all reports, documents, working papers and material to be completed and submitted by the Auditor must be submitted to the Chief Inspector on the Chief Inspector's Extension Request Form (CID-AER-85), set forth as Exhibit J in the Manual For Assigning and Conducting Audits and Reviews of Local Governments.

27. It is agreed that requests for extension of the issue date must be delivered to the Chief Inspector at least 14 days prior to the issue date except in documented emergency circumstances.

28. It is agreed that, should the Chief Inspector disapprove a request for extension of the issue date, all reports, documents, working papers and material to be completed and submitted by the Auditor shall be due on the issue date without benefit of the requested extension, and failure to complete, submit and issue such reports, documents, workings papers and materials on or before the issue date shall constitute a breach of this contract.

29. It is agreed that the Auditor shall act as agent of the Chief Inspector for collection of the Chief Inspector's service fee from the Entity, and that such fee shall be promptly remitted to the Chief Inspector by the Auditor as soon as practicable after collection from the Entity. It is agreed that such fee, while in the possession of the Auditor, shall be held in trust for the Chief Inspector.

30. It is agreed that the Entity shall pay to the Auditor, as agent for the Chief Inspector, a service fee in the amount of eight percent of the total consideration to be paid by the Entity to the Auditor under this contract, and that such fee shall be over and above and in addition to the consideration set forth in paragraphs 9 and 6 of this contract to be paid to the Auditor under this contract.

31. It is agreed that such Chief Inspector's service fee shall be due and payable at the same time as the consideration to be paid under this contract, and that such Chief Inspector's service fee shall be paid at the time consideration under this contract is paid to the Auditor.

32. It is agreed that the Entity shall pay to the Auditor the consideration to be paid under this contract specified in paragraphs 9 and 6 of this contract and the Chief Inspector's service fee specified in paragraph 30 of this contract within thirty days of the acceptance of the audit report by the Chief Inspector. Should payment of such consideration or the Chief Inspector's service fee be delayed for any reason, other than breach of contract by the Auditor, or unsatisfactory performance of this contract by

the Auditor, 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 Auditor 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.

33. The terms of this contract shall not be amended without the express written approval of the Chief Inspector.