REPORT ON APPLYING AGREED-UPON PROCEDURES

WOOD COUNTY MAGISTRATE COURT

For the Period Ended December 31, 2009

REPORT ON APPLYING AGREED-UPON PROCEDURES

WOOD COUNTY MAGISTRATE COURT

FOR THE PERIOD ENDED DECEMBER 31, 2009

This engagement has been conducted pursuant to West Virginia Code §50-3-8 which authorizes the State Auditor as Chief Inspector and Supervisor of Public Offices to conduct an annual examination of each magistrate court within the State of West Virginia.

WOOD COUNTY MAGISTRATE COURT

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For the Period Ended December 31, 2009

WOOD COUNTY MAGISTRATE COURT

COURT OFFICIALS AND SIGNATURE AUTHORITY

For the Period Ended December 31, 2009

Office	Name	Term
	Elective	
Magistrates:	Emily J. Bradley	01/01/09-12/31/12
	Donna Jackson	01/01/09-12/31/12
	Brenda Marshall	01/01/09-12/31/12
	Joyce Purkey	01/01/09-12/31/12
	Appointive	
Magistrate Court Clerk:	Paulina Yearego	
Deputy Clerks:	Michelle Ahart	
	Melissa D. Burch	
	Elaine Sanders	
	Jodi Scott	
Magistrate Assistants:	Rachel Harpold Ferguson	
	Heather Goff	
	Heather Campbell	
	Rachel Vensel Kirk	

Authorized signatures for the court's checking account are:

Name	Title
Paulina Yearego	Magistrate Court Clerk
Michelle Ahart	Deputy Magistrate Court Clerk

Glen B. Gainer III
State Auditor and
Chief Inspector

Stuart T. Stickel, CPA
Deputy Chief Inspector

State of West Virginia

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INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

Honorable Members of the
Wood County Magistrate Court
Parkersburg, West Virginia 26101

We have performed the procedures enumerated below, which were agreed to by the Administrative Office of the West Virginia Supreme Court of Appeals whose responsibilities include oversight and support of the day-to-day operations of the Wood County Magistrate Court, as of and for the twelve-month period ended December 31, 2009. This engagement to apply these agreed-upon procedures was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, we make no representation regarding the sufficiency of the procedures described below, either for the purpose for which this report is required or for any other purpose.

The procedures that we performed and our findings are as follows:

A. We examined the court's records of collections for the twelve month period ended December 31, 2009, in order to verify the mathematical accuracy and completeness of the receipting process as well as the propriety of the distribution of amounts collected (see *Combined Schedule of Adjusted Cash Collections and Disbursements,* pages 6 through 8, and *Schedule of Restatement of Beginning Balance and Adjustments*, page 14). We found the same to be complete and to be accurate. We reported the clerk's record of judgments that were assessed but not collected (see *Schedule of Unsatisfied Judgments*, page 26).

B. We obtained the court's records of deposits and related bank statements for the twelve month period ended December 31, 2009 to verify the mathematical accuracy of the records, the agreement of amounts deposited to amounts collected, and the timeliness of the deposits made for the cashier system used by the court (see *Combining Schedule of Cash Collections, Adjustments and Deposits*, page 9, and *Schedule of Verification of Deposit Timeliness*, page 10). We found the records to be accurate and the deposits to be timely.

C. We examined the court's records of disbursements for the twelve month period ended December 31, 2009. We verified the mathematical accuracy and propriety of the disbursements (see *Combined Schedule of Adjusted Cash Collections and Disbursements*, pages 6 through 8) and found them to be accurate and proper.

D. We prepared and included a schedule that provides comparison of the current period adjusted collections to the adjusted collections of the two preceding periods (see *Schedule of Comparison of Prior and Current Years Collections*, page 11). We noted a significant decrease in the general court cost accounts, as well as decreases in collections of worthless checks, post judgments and bonds this period.

E. We compared the clerk's list of unpaid obligations as of December 31, 2009 (see *Schedule of Account Balances*, page 12, and *Schedule of Net Assets*, page 5) to the reconciled bank accounts for the same date (see *Schedule of Reconciliation of Cash,* page 13) and found them to be in agreement.

F. We examined the clerk's report and transmittal to the State of West Virginia for any unclaimed property held by the court. We found that the report was prepared and was accurate, and that the attendant amounts due were paid over to the State of West Virginia. (see *Schedule of Unclaimed Property Remittance*, page 24).

G. We examined the court's case registers and statistical reports made to the Administrative Office of the West Virginia Supreme Court of Appeals and verified the number of new case filings (see *Schedule of New Case Filings,* page 25) for the twelve month period ended December 31, 2009 and provided a comparison to the two preceding periods. We noted that the number of new cases filed did agree with our calculation, but that there was a material decline in the number of citations issued this period compared with the previous years.

H. We examined the court's case registers and drew from them a sample of cases to examine so as to verify the accuracy of the Case Register information and the propriety of the assessments and documentation supporting those assessments, all in relation to the amounts to which the State, Counties, third party litigants and others might be or become entitled. We found that the Case Registers were accurate (see *Schedules of Case Verifications,* pages 15 through 23) and that the case files' documentation did not reflect, in nine of our sampled cases, (see *Schedule of Comment,* page 31) compliance in matters of financial consequence with the West Virginia Code, the *Rules for Magistrate Courts of West Virginia* and the directives of the Administrative Office of the West Virginia Supreme Court of Appeals.

We were not engaged to, and did not, conduct an audit, the objective of which would be the expression of an opinion on the specified elements, accounts, or items. Accordingly, we do not express such an opinion. Also, we express no opinion on the court's internal control over financial reporting or any part thereof. The nature of our procedures was limited to the transactions identified by management. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended for the use of the Administrative Office of the West Virginia Supreme Court of Appeals and its management and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purpose.

Respectfully submitted,

Glen B. Gainer, III
West Virginia State Auditor

February 4, 2011

WOOD COUNTY MAGISTRATE COURT
SCHEDULE OF NET ASSETS
DECEMBER 31, 2009

Assets

Cash	$ 111,139.41
Due from:	
Other governmental units and other parties	2.50
Total assets	$ 111,141.91

Liabilities and Account Equity

Liabilities:	
Due to:	
Other governmental units:	
County	30,350.24
State	39,855.17
Other parties	40,686.50
Total liabilities	110,891.91
Account Equity:	
Certified mail and change fund	250.00
Total liabilities and account equity	$ 111,141.91

Procedures applied and conclusions:

We examined the financial records of the court and prepared the above compilation reflecting the total of cash and cash items held by and/or due to the court, as well as the corresponding amounts being held by the court that are due to others at December 31, 2009, to determine if the court's financial records are in balance. The assets, liabilities and account equity were found to be balanced.

WOOD COUNTY MAGISTRATE COURT
COMBINED SCHEDULE OF ADJUSTED CASH
COLLECTIONS AND DISBURSEMENT
For the Period Ended December 31, 2009

	Collections	Percentage
Jail per diem fees	$ 206,100.02	15.28%
Fines	192,345.60	14.27%
Regional jail authority-criminal	175,507.23	13.02%
Regional Jail Operations	174,762.02	12.96%
Other	81,189.66	6.02%
Bonds	75,936.73	5.63%
Magistrate court costs	72,377.22	5.37%
Crime victims compensation fees	49,119.75	3.64%
Community corrections fees	44,930.24	3.33%
Regional jail authority-civil	40,580.00	3.01%
Collections of worthless checks	37,467.64	2.78%
Court security fees	34,202.86	2.54%
Courthouse improvement fees	33,667.44	2.50%
Sheriff's service of process fees	31,520.00	2.34%
Post judgments	27,406.03	2.03%
DUI assessment	16,503.28	1.22%
Postage	15,649.53	1.16%
Jury fees	11,496.00	0.85%
Law enforcement training fees	8,706.03	0.65%
Sheriff's arrest fees	7,431.47	0.55%
Prosecuting Attorney Fee	5,466.47	0.41%
Removal and appeal costs	2,030.00	0.15%
Fax and copy costs	1,630.50	0.12%
Witness fees	1,256.50	0.09%
Record search fee	600.00	0.04%
Litter control fees	500.00	0.04%
Interest	59.14	0.00%
Worthless check costs	25.00	0.00%
Total collections	$ 1,348,466.36	100.00%

WOOD COUNTY MAGISTRATE COURT
COMBINED SCHEDULE OF ADJUSTED CASH
COLLECTIONS AND DISBURSEMENTS (CONTINUED)
For the Period Ended December 31, 2009

	Disbursements	
County Treasury:		
Magistrate Court Fund	$ 53,686.25	
General School Fund:		
Fines	197,847.82	
Jail Per Diem	214,750.20	
General County Fund:		
Service of process fees	31,460.00	
Arrest fees	7,576.47	
DUI assessment fees	16,451.87	
Prosecuting Attorney Fee	5,236.47	
Worthless Check Fund	25.00	
Total County Treasury		527,034.08
State Treasurer:		
Crime Victims Compensation Fund	50,792.20	
Law Enforcement Training Fund	9,061.63	
Regional Jail and Prison Development Fund:		
Civil	39,835.00	
Criminal	182,731.63	
Litter Control Fund	550.00	
Court Security Fund	34,804.40	
West Virginia Community Corrections Fund	46,877.14	
Courthouse Facilities Improvement Fund	34,266.72	
Regional Jail Operations Partial Reimbursement Fund	178,937.85	
Jury fees	12,215.00	
Excess Magistrate Court Costs	19,859.46	
Record search fee	475.00	
Interest	59.89	
Total State Treasurer		610,465.92
WV Supreme Court:		
Postage	15,366.78	
Witness fees	1,218.80	
Fax and copy costs	1,604.25	
Total WV Supreme Court		18,189.83

WOOD COUNTY MAGISTRATE COURT
COMBINED SCHEDULE OF ADJUSTED CASH
COLLECTIONS AND DISBURSEMENTS (CONTINUED)
For the Period Ended December 31, 2009

	Disbursements (continued)	
Other parties:		
Circuit Clerk - removal and appeal costs	$ 2,030.00	
Payees on worthless checks	37,608.44	
Post judgments	27,406.03	
Other	80,308.55	
Bonds	77,524.41	
Total Other Parties		224,877.43
Total disbursements		1,380,567.26
Excess (deficiency) of receipts over disbursements		(32,100.90)
Other financial sources (uses):		
Adjustments		2.50
Account balance at beginning of year, restated		143,240.31
Account balance at end of year		$ 111,141.91

Procedures applied and conclusions:

The total adjusted collections of the cashier system are listed in descending order by a percentage of the total and set against the total of the court's disbursements for the agreed-upon period. The result was combined with the restated beginning balance and an adjusting entry of $2.50 (see *Schedule of Restatement of Beginning Balance and Adjustments*, page 14) and verified to agree with the total of the *Schedule of Account Balances,* page 12, and the *Schedule of Reconciliation of Cash*, page 13.

WOOD COUNTY MAGISTRATE COURT
COMBINING SCHEDULE OF CASH COLLECTIONS, ADJUSTMENTS AND DEPOSITS
For the Period Ended December 31, 2009

Collections:	Cashier System Collections	Total Adjustments	Adjusted Totals
Sheriff's arrest fees	$ 7,381.47	$ 50.00	$ 7,431.47
Magistrate court costs	71,863.28	513.94	72,377.22
Removal and appeal costs	2,030.00	- -	2,030.00
DUI assessment	16,077.81	425.47	16,503.28
Fines	190,943.10	1,402.50	192,345.60
Jail per diem fees	204,446.30	1,653.72	206,100.02
Sheriff's service of process fees	31,985.00	(465.00)	31,520.00
Worthless check costs	25.00	- -	25.00
Prosecuting Attorney Fee	5,456.47	10.00	5,466.47
Community corrections fees	44,677.86	252.38	44,930.24
Courthouse improvement fees	33,556.97	110.47	33,667.44
Court security fees	34,087.86	115.00	34,202.86
Crime victims compensation fees	48,695.72	424.03	49,119.75
Fax and copy costs	1,623.50	7.00	1,630.50
Jury fees	10,690.50	805.50	11,496.00
Litter control fees	479.77	20.23	500.00
Law enforcement training fees	8,662.03	44.00	8,706.03
Regional jail authority fees - Civil	40,580.00	- -	40,580.00
Regional jail authority fees - Criminal	173,159.76	2,347.47	175,507.23
Witness fees	1,256.03	0.47	1,256.50
Regional Jail Operations	173,966.61	795.41	174,762.02
Record search fee	600.00	- -	600.00
Bonds	114,909.35	(38,972.62)	75,936.73
Post judgments	27,350.82	55.21	27,406.03
Postage	15,818.17	(168.64)	15,649.53
Other	51,374.20	29,815.46	81,189.66
Collections of worthless checks	36,709.64	758.00	37,467.64
Total receipts	1,348,407.22	- -	1,348,407.22
Interest	- -	59.14	59.14
Total collections	1,348,407.22	59.14	1,348,466.36
Deposits:			
Deposits during period including in transit	1,348,407.22	59.14	1,348,466.36
Total deposits	1,348,407.22	59.14	1,348,466.36
Excess (deficiency) of cash collections	$ - -	$ - -	$ - -

Procedures applied and conclusions:

We compiled the receipted collections and associated adjusting entries for the cashier system used by the court and compared that to information contained in the corresponding bank statements and accounted for any amounts that were noted in the bank account but not receipted by the court. This schedule represents the collections and deposits of the court on/the cashier system basis. We noted that deposits were sufficient to cover the collections.

WOOD COUNTY MAGISTRATE COURT
SCHEDULE OF VERIFICATION OF DEPOSIT TIMELINESS
For the Period Ended December 31, 2009

Cashier System Collections

Report Date	Daily Activity Day of the Week	Amount Receipted	Date of Deposit	Number of Days Late
09/08/09	Tuesday	$ 8,028.63	09/09/09	- -
09/09/09	Wednesday	$ 5,755.45	09/10/09	- -
09/10/09	Thursday	$ 5,616.47	09/11/09	- -
09/11/09	Friday	$ 5,405.32	09/14/09	- -
09/14/09	Monday	$ 6,443.30	09/15/09	- -
09/15/09	Tuesday	$ 3,536.56	09/16/09	- -
09/16/09	Wednesday	$ 5,483.62	09/17/09	- -
09/17/09	Thursday	$ 4,497.47	09/18/09	- -
09/18/09	Friday	$ 8,314.35	09/21/09	- -
09/21/09	Monday	$ 4,865.86	09/22/09	- -
09/22/09	Tuesday	$ 2,665.21	09/23/09	- -
09/23/09	Wednesday	$ 4,590.66	09/24/09	- -
09/24/09	Thursday	$ 2,546.64	09/25/09	- -
09/25/09	Friday	$ 6,325.09	09/28/09	- -
09/28/09	Monday	$ 7,895.72	09/29/09	- -
09/29/09	Tuesday	$ 3,966.75	09/30/09	- -
09/30/09	Wednesday	$ 7,926.75	10/01/09	- -
10/01/09	Thursday	$ 2,629.49	10/02/09	- -
10/02/09	Friday	$ 5,982.82	10/05/09	- -
10/05/09	Monday	$ 3,844.32	10/06/09	- -
10/06/09	Tuesday	$ 3,287.90	10/07/09	- -
10/07/09	Wednesday	$ 5,013.55	10/08/09	- -
10/08/09	Thursday	$ 4,284.68	10/09/09	- -
10/09/09	Friday	$ 4,739.55	10/13/09	- -
10/13/09	Tuesday	$ 9,848.01	10/14/09	- -
10/14/09	Wednesday	$ 4,483.17	10/15/09	- -
10/15/09	Thursday	$ 8,714.70	10/16/09	- -
10/16/09	Friday	$ 4,283.41	10/19/09	- -
10/19/09	Monday	$ 2,212.48	10/20/09	- -
10/20/09	Tuesday	$ 2,288.59	10/21/09	- -

Procedures applied and conclusions:

We selected a series of dates and verified that the collections reported were deposited intact on a daily basis, with appropriate allowances for weekends and holidays. No exceptions were noted.

WOOD COUNTY MAGISTRATE COURT
SCHEDULE OF COMPARISON OF PRIOR AND CURRENT YEAR'S COLLECTIONS
For the Period Ended December 31, 2009

Collections:	Adjusted Total 2009	Adjusted Total 2008	Adjusted Total 2007
Sheriff's arrest fees	$ 7,431.47	$ 9,783.65	$ 10,446.07
Magistrate court costs	72,377.22	86,395.91	91,073.80
Removal and appeal costs	2,030.00	1,450.00	12,425.00
DUI assessment	16,503.28	18,280.97	19,111.43
Fines	192,345.60	214,057.80	211,118.39
Jail per diem fees	206,100.02	278,333.58	270,782.36
Sheriff's service of process fees	31,520.00	29,450.00	32,690.00
Daily jail per diem fees	- -	- -	1,485.00
Worthless check costs	25.00	150.00	50.00
Prosecuting Attorney Fee	5,466.47	5,712.00	3,684.94
Community corrections fees	44,930.24	60,817.91	56,618.50
Courthouse improvement fees	33,667.44	40,244.83	40,603.50
Court security fees	34,202.86	40,902.50	41,170.10
Crime victims compensation fees	49,119.75	64,222.15	62,752.89
Department of Natural Resources	- -	590.25	209.75
Fax and copy costs	1,630.50	1,800.75	1,935.00
Family court fees	- -	50.00	- -
Jury fees	11,496.00	15,180.50	7,760.00
Litter control fees	500.00	1,125.00	476.50
Law enforcement training fees	8,706.03	11,537.84	11,133.05
Regional Jail Authority Fees:			
Civil	40,580.00	39,965.00	44,605.00
Criminal	175,507.23	234,027.81	226,749.01
Witness fees	1,256.50	665.35	187.70
Regional Jail Operations	174,762.02	213,714.55	211,958.35
Record search fee	600.00	400.00	250.00
Bonds	75,936.73	104,119.68	78,086.61
Post judgments	27,406.03	48,003.86	38,239.91
Other	81,189.66	88,410.83	67,796.22
Postage	15,649.53	18,261.62	15,171.89
Collections of worthless checks	37,467.64	52,911.27	57,717.11
Total receipts	1,348,407.22	1,680,565.61	1,616,288.08
Interest	59.14	73.25	71.24
Total collections	$ 1,348,466.36	$ 1,680,638.86	$ 1,616,359.32

Procedures applied and conclusions:

We reproduced the reports of the court's adjusted collections for the two prior years and have presented them here with the current year's collections, to provide informative detail that might reflect changes or trends in the financial activity of the court. We noted a significant decrease in the general court cost accounts, as well as decreases in collections of worthless checks, post judgments and bonds this period.

WOOD COUNTY MAGISTRATE COURT
SCHEDULE OF ACCOUNT BALANCES
For the Period Ended December 31, 2009

The account balance of the Wood County Magistrate Court consists of the following:

Sheriff's arrest fees - December	$ 375.00
Magistrate court costs - December	5,209.96
DUI assessment - December	986.41
Fines and jail costs - December	9,099.29
Jail per diem fees - December	11,609.58
Sheriff's service of process fees - December	2,730.00
Prosecuting Attorney Fee - December	340.00
Community corrections fees - December	2,694.15
Courthouse improvement fees - December	2,418.47
Court security fees - December	2,420.47
Crime victims compensation fees - December	2,902.81
Fax and copy costs	73.25
Law enforcement training fees - December	496.50
Regional jail authority fees - December - civil	3,785.00
Regional jail authority fees - December - criminal	9,785.09
Regional Jail Operations - December	12,113.39
Jury fees - December	1,241.00
Record search fee - December	150.00
Witness fees	93.60
Other parties:	
Bonds	36,896.58
Certified mail and postage	1,676.99
Other	3,789.92
Interest - December	4.45
Total	110,891.91
Change funds	250.00
Total account balances	$ 111,141.91

Procedures applied and conclusions:

We compiled the court's adjusted collections and disbursements, applied those disbursements to the collections and beginning balances and thereby computed the remaining obligations of the court at December 31, 2009. We found no additional amounts owed other than those identified by the clerk. We verified the agreement of this schedule's total to the totals of the *Schedule of Net Assets* on page 5, the *Combined Schedule of Adjusted Cash Collections and Disbursements* on pages 6 through 8, and the *Schedule of Reconciliation of Cash* on page 13. No exceptions were noted.

WOOD COUNTY MAGISTRATE COURT
SCHEDULE OF RECONCILIATION OF CASH
For the Period Ended December 31, 2009

Reconciliation of Cash		
Cash on hand (including certified mail and change funds)		$ 250.00
Cash in bank:		
Bank balance at December 31, 2009	119,376.85	
Less: outstanding checks	(11,873.59)	
Plus: deposits in transit	3,386.15	110,889.41
Total cash		111,139.41
Cash difference (overpayment)		2.50
Total cash and cash difference		$ 111,141.91

Procedures applied and conclusions:

We examined the court's financial records and compiled the bank reconciliation and cash difference listing. The reconciled total was verified to agree with the amounts reflected in the *Schedule of Net Assets,* page 5, and the *Schedule of Account Balances,* page 12. We verified that this total does agree with the obligations of the court at the same date. No exceptions to the amounts listed above were noted.

WOOD COUNTY MAGISTRATE COURT
SCHEDULE OF RESTATEMENT OF BEGINNING BALANCE AND ADJUSTMENTS
For the Period Ended December 31, 2009

Restatement of Beginning Fund Balance	
Account balance beginning of year	$ 140,510.62
Cancelled checks	2,729.69
Account balance beginning of year restated	$ 143,240.31
Adjustments	
Overpayments to state treasurer	$ 2.50

Procedures applied and conclusions:

During our procedures we noted that the beginning account balance needed restated by $2,729.69 due to prior period outstanding checks becoming stale and subsequently being cancelled by the clerk. In addition, we noted that an audit adjustment totaling $2.50 was necessary to balance the court's accounts due to an overpayment being made by the clerk.

WOOD COUNTY MAGISTRATE COURT
SCHEDULE OF CITATION CASE VERIFICATION
For the Period Ended December 31, 2009

Citation Number	Citation Date	Exceptions Noted	See Schedule of Comments
100-0479232	07/17/09	No	N/A
100-1152510	07/28/09	No	N/A
100-1162851	07/28/09	No	N/A
100-1162858	07/29/09	No	N/A
100-1152568	07/23/09	No	N/A
100-1162890	07/03/09	No	N/A
100-1025250	01/24/09	No	N/A
100-1025471	03/23/09	No	N/A
100-1152509	07/21/09	No	N/A
100-1162889	07/03/09	No	N/A
100-1154085	08/01/09	No	N/A
100-1026368	01/12/09	No	N/A
100-0477942	07/22/09	No	N/A
100-1025154	01/25/09	No	N/A
100-1127422	08/01/09	No	N/A
100-1026160	07/31/09	No	N/A
100-1025255	01/26/09	No	N/A
100-0478624	01/22/09	No	N/A
100-0478940	05/08/09	No	N/A
100-1162886	07/03/09	No	N/A
100-1152009	07/25/09	Yes	Proof of Insurance Beyond Grace Period
100-1152569	07/23/09	No	N/A
100-1152670	08/05/09	No	N/A
100-1162852	07/28/09	No	N/A
100-1152512	08/03/09	No	N/A
100-1025754	05/22/09	No	N/A
100-1025753	08/05/09	No	N/A
100-1127421	07/31/09	No	N/A
100-1152011	07/26/09	No	N/A
100-1026439	07/31/09	No	N/A
100-1025336	01/22/09	Yes	Proof of Insurance Beyond Grace Period
100-1025870	05/25/09	No	N/A
DNR8443	07/26/09	No	N/A
100-1152574	07/30/09	No	N/A
100-1127515	08/03/09	No	N/A

WOOD COUNTY MAGISTRATE COURT
SCHEDULE OF CITATION CASE VERIFICATION (continued)
For the Period Ended December 31, 2009

Citation Number	Citation Date	Exceptions Noted	See Schedule of Comments
100-1152514	08/04/09	No	N/A
100-1127423	08/01/09	No	N/A
100-1026440	08/04/09	No	N/A
100-0689834	06/09/09	No	N/A
100-0350766	08/01/09	No	N/A
100-1152665	08/04/09	No	N/A
100-1152519	08/04/09	No	N/A
100-1126410	05/25/09	No	N/A
100-1152017	07/28/09	No	N/A
100-1154088	08/02/09	No	N/A
100-1026149	07/04/09	No	N/A
100-1152670	08/05/09	No	N/A
100-1152013	07/27/09	Yes	Proof of Insurance Beyond Grace Period
100-1154092	08/02/09	No	N/A
100-1026156	07/24/09	No	N/A
100-1162860	07/30/09	No	N/A
100-1152020	08/02/09	No	N/A
100-1154097	08/02/09	No	N/A
100-1152603	07/09/09	No	N/A
100-0475286	08/02/09	No	N/A
100-1154096	08/02/09	No	N/A
100-1152015	07/28/09	No	N/A
100-1152063	08/07/09	No	N/A
100-0479020	08/10/09	No	N/A
100-1152520	08/04/09	No	N/A

Procedures applied and conclusions:

We examined a sample of 60 cases listed in the citation register for compliance with all known statutes and regulations that would lead to a financial assessment or lack thereof. Three exceptions were noted (see *Schedule of Comments,* page 31).

WOOD COUNTY MAGISTRATE COURT
SCHEDULE OF MISDEMEANOR CASE VERIFICATION
For the Period Ended December 31, 2009

Misdemeanor Case Number	Exceptions Noted	See Schedule of Comments
3	No	N/A
92	No	N/A
182	No	N/A
271	No	N/A
361	No	N/A
450	No	N/A
540	No	N/A
629	No	N/A
718	No	N/A
808	No	N/A
897	No	N/A
987	No	N/A
1076	No	N/A
1165	No	N/A
1255	No	N/A
1344	No	N/A
1434	No	N/A
1523	No	N/A
1613	No	N/A
1702	No	N/A
1791	No	N/A
1881	No	N/A
1970	No	N/A
2060	No	N/A
2149	No	N/A
2239	No	N/A
2328	No	N/A
2417	No	N/A
2507	No	N/A
2596	No	N/A
2686	No	N/A
2775	No	N/A
2864	No	N/A
2954	No	N/A
3043	No	N/A

WOOD COUNTY MAGISTRATE COURT
SCHEDULE OF MISDEMEANOR CASE VERIFICATION (continued)
For the Period Ended December 31, 2009

Misdemeanor Case Number	Exceptions Noted	See Schedule of Comments
3133	No	N/A
3222	No	N/A
3312	No	N/A
3401	No	N/A
3490	No	N/A
3580	No	N/A
3669	No	N/A
3759	No	N/A
3848	No	N/A
3937	No	N/A
4027	No	N/A
4116	No	N/A
4206	No	N/A
4295	No	N/A
4385	No	N/A
4474	No	N/A
4563	No	N/A
4653	No	N/A
4742	No	N/A
4832	No	N/A
4921	No	N/A
5011	No	N/A
5100	No	N/A
5189	No	N/A
5279	No	N/A

Procedures applied and conclusions:

We examined a sample of 60 cases listed in the misdemeanor register for compliance with all known statutes and regulations that would lead to a financial assessment or lack thereof. No exceptions were noted.

WOOD COUNTY MAGISTRATE COURT
SCHEDULE OF WORTHLESS CHECK CASE VERIFICATION
For the Period Ended December 31, 2009

Worthless Check Notice Number	Exceptions Noted	See Schedule of Comments

The court did not issue any Worthless Check Notices this period

WOOD COUNTY MAGISTRATE COURT
SCHEDULE OF CIVIL CASE VERIFICATION
For the Period Ended December 31, 2009

Civil Case Number	Exceptions Noted	See Schedule of Comments
3	No	N/A
46	No	N/A
89	No	N/A
132	No	N/A
175	No	N/A
218	No	N/A
261	No	N/A
304	No	N/A
347	No	N/A
390	No	N/A
433	No	N/A
476	No	N/A
519	No	N/A
562	No	N/A
605	No	N/A
648	No	N/A
691	No	N/A
733	No	N/A
776	No	N/A
819	No	N/A
862	No	N/A
905	No	N/A
948	No	N/A
991	No	N/A
1034	No	N/A
1077	No	N/A
1120	No	N/A
1163	No	N/A
1206	No	N/A
1249	No	N/A
1292	No	N/A
1335	No	N/A
1378	No	N/A
1421	No	N/A
1464	No	N/A

WOOD COUNTY MAGISTRATE COURT
SCHEDULE OF CIVIL CASE VERIFICATION (continued)
For the Period Ended December 31, 2009

Civil Case Number	Exceptions Noted	See Schedule of Comments
1507	No	N/A
1550	No	N/A
1593	No	N/A
1636	No	N/A
1679	No	N/A
1722	No	N/A
1765	No	N/A
1808	No	N/A
1851	No	N/A
1894	No	N/A
1937	No	N/A
1980	No	N/A
2023	No	N/A
2066	No	N/A
2109	No	N/A
2152	No	N/A
2194	No	N/A
2237	No	N/A
2280	No	N/A
2323	No	N/A
2366	No	N/A
2409	No	N/A
2452	No	N/A
2495	No	N/A
2538	No	N/A

Procedures applied and conclusions:

We examined a sample of 60 cases listed in the civil case register for compliance with all known statutes and regulations that would lead to a financial assessment or lack thereof. No exceptions were noted.

WOOD COUNTY MAGISTRATE COURT
SCHEDULE OF FELONY CASE VERIFICATION
For the Period Ended December 31, 2009

Felony Case Number	Exceptions Noted	See Schedule of Comments
3	No	N/A
25	No	N/A
48	No	N/A
70	No	N/A
92	No	N/A
115	No	N/A
137	No	N/A
159	No	N/A
182	No	N/A
204	No	N/A
226	No	N/A
249	No	N/A
271	No	N/A
293	No	N/A
316	No	N/A
338	No	N/A
360	No	N/A
383	No	N/A
405	No	N/A
427	No	N/A
450	No	N/A
472	No	N/A
494	No	N/A
517	No	N/A
539	No	N/A
561	No	N/A
584	No	N/A
606	No	N/A
628	No	N/A
651	No	N/A

Procedures applied and conclusions:

We examined a sample of 30 cases listed in the felony register for compliance with all known statutes and regulations that would lead to a financial assessment or lack thereof. No exceptions were noted.

WOOD COUNTY MAGISTRATE COURT
SCHEDULE OF WITNESS CASE VERIFICATION
For the Period Ended December 31, 2009

Case Number	Exceptions Noted	See Schedule of Comments
08M-1437	Yes	Assessment of Witness Fees
08M-4603	No	N/A
08F-0579	No	N/A
09F-0058	No	N/A
09F-0014	No	N/A
08F-0598	No	N/A
08M-2524	No	N/A
08M-6368	Yes	Assessment of Witness Fees
09M-1081	Yes	Assessment of Witness Fees
09M-1320	Yes	Assessment of Witness Fees
09M-0809	Yes	Assessment of Witness Fees
09F-0308	No	N/A
09F-0358	No	N/A
08M-6455	No	N/A
09M-2823	No	N/A
08M-6404	No	N/A
09M-1500	Yes	Assessment of Witness Fees
09M-0140	No	N/A
09F-0581	No	N/A
09M-4334	No	N/A

Procedures applied and conclusions:

We examined a sample of 20 cases in which witness payment vouchers were issued for compliance with all known statutes and regulations that would lead to a financial assessment or lack thereof. Six exceptions were noted (see *Schedule of Comments,* page 31).

WOOD COUNTY MAGISTRATE COURT
SCHEDULE OF UNCLAIMED PROPERTY REMITTANCE
For the Period Ended December 31, 2009

Check Date	Check Number	Amount
October 26, 2009	44047	$ 2,150.84

Procedures applied and conclusions:

We examined the court's financial records and found that the court listing of the items submitted to the State of West Virginia as Unclaimed Property was complete and that the attendant amount submitted was accurate.

WOOD COUNTY MAGISTRATE COURT
SCHEDULE OF NEW CASE FILINGS
For the Period Ended December 31, 2009

As required by West Virginia Code §50-3-8, we noted that the case filings for the twelve month period ended December 31, 2009 for the Wood County Magistrate Court totaled 14,303 cases.

	Period Ending		
Case type	2009	2008	2007
Citations	6,451	9,905	10,757
Worthless check notices	0	9	3
Misdemeanor warrants	3,726	4,430	4,239
Felony warrants	670	604	577
Civil filings	3,456	3,366	3,559
Total	14,303	18,314	19,135

Procedures applied and conclusions:

We examined the court's case registers, and compiled the above totals (adjusting for classification changes of cases already counted) of new case filings during the twelve month period ended December 31, 2009 and have presented them in comparison with the two prior years filings to provide informative detail that might reflect changes or trends in the type of cases filed. We found no exceptions within the case counting totals compiled by the court. However, we did note that there was a material decline in the number of citations issued this period compared with the previous years.

WOOD COUNTY MAGISTRATE COURT
SCHEDULE OF UNSATISFIED JUDGMENTS
For the Period Ended December 31, 2009

At the conclusion of our field work, the Wood County Magistrate Court's Register of Unsatisfied Judgments indicated that $404,123.67 of the criminal judgments entered on the register during the twelve month period covered by this report remains due and owing.

Month	Original number of cases not satisfied	Original amount not satisfied	Average per case
January	196	$ 49,112.59	$ 250.57
February	142	38,546.10	271.45
March	254	63,612.21	250.44
April	213	52,012.36	244.19
May	166	43,075.62	259.49
June	233	57,745.48	247.83
July	216	58,965.15	272.99
August	162	45,844.75	282.99
September	183	47,830.06	261.37
October	197	52,227.27	265.11
November	159	44,349.51	278.93
December	242	63,806.96	263.67
Total original balance for the period	2,363	$ 617,128.06	$ 261.16

	Current number of cases not satisfied	Current amount not satisfied	Average per case
Current balance for the period	1,520	$ 404,123.67	$ 265.87

Procedures applied and conclusions:

We have transcribed the court's totals of judgment amounts that became due and owing to the court during the twelve month period ended December 31, 2009 (original balance for the period), and then listed the amount and number of those same judgments (entered above as "Current balance for the period"), as shown by the court's record, that were still due and owing to the court at the conclusion of our field work. We noted no irregularities or omissions in the court's *Register of Unsatisfied Judgments.*

WOOD COUNTY MAGISTRATE COURT

For the Period Ended December 31, 2009

SCHEDULE OF COMMENTS

Glen B. Gainer III
State Auditor and
Chief Inspector

Stuart T. Stickel, CPA
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INDEPENDENT ACCOUNTANT'S SCHEDULE OF COMMENTS ON APPLYING AGREED-UPON PROCEDURES

In accordance with attestation standards established by the American Institute of Certified Public Accountants, we have applied agreed-upon procedures for the twelve-month period ended December 31, 2009 as has been agreed to by the West Virginia Supreme Court of Appeals and have issued our report thereon, dated February 4, 2011 for the Wood County Magistrate Court.

Attestation standards require that we perform the agreed-upon procedures for the specified parties and report our conclusions. The sufficiency of these procedures is solely the responsibility of the West Virginia Supreme Court of Appeals and we make no representation regarding the sufficiency of the procedures. Also, we express no opinion or negative assurance on the court's internal control over financial reporting or any part thereof.

We are submitting for your consideration the following comments that are opportunities for strengthening procedures and improving operating efficiency. These comments reflect matters that may enhance operational efficiencies through a modification of established procedures. Due to the limited nature of our agreed-upon procedures, we have not fully assessed the cost-benefit relationship of implementing the recommendations suggested. However, these comments reflect our continuing desire to assist your office in the administration of the magistrate court operations. We will be pleased to discuss these comments and suggestions in further detail at your convenience, to perform any additional study of these matters, or to assist you, where possible, in implementing the recommendations.

In closing, on behalf of the Auditor's Staff, we appreciate the opportunity to present these comments and recommendations. We would like to thank management for it's cooperation and positive attitude and openness to suggestions. If you have any questions, please do not hesitate to contact us.

Respectfully submitted,

Glen B. Gainer, III
West Virginia State Auditor

February 4, 2011

Suggestions For Improving Operations

Segregation of Duties

We noted while applying our agreed-upon procedures that court duties are not adequately segregated concerning the collection, receipting, depositing and disbursement of monies. The magistrate court clerk's office collects, receipts and deposits monies, makes all disbursements, conducts bank reconciliations and prepares monthly financial statements. The magistrate court clerk is also the keeper of all files and records and has the ability to adjust the dollar amount assessed by the magistrate.

RECOMMENDATION:

To establish a more effective system of internal accounting control, the Administrative Office of the West Virginia Supreme Court of Appeals and the West Virginia Legislature should take the steps necessary to restructure the manner in which the magistrate courts operate, so that fiscal duties are segregated to the extent practical. The same individuals should not be responsible for the collection, deposit and disbursement of monies along with the task of completing the bank reconciliation and the preparation of the financial statements.

Software / Automated Data System

We noted while applying our agreed-upon procedures that:

1. Only the magistrate court clerk can delete or change data after midnight of the day the original data is entered into the computer system. This provides an environment whereby one individual can alter the work that is the responsibility of another without their knowledge.

2. It is currently possible to purge financial and case information data without requiring a printout of the data being purged. This can be accomplished by entering a "Y" in the purge field of a case by anyone having access to the computer system. It is therefore possible to remove a case from the system of current information without proper authorization and/or to remove data that has not yet been subject to applying agreed-upon procedures, leaving a trail that is not clear.

3. The computer system does not automatically place date and time information on a report when it is run. Additionally, case information dates can be arbitrarily assigned. This can result in the presentation of printed reports that are not correct since they may not necessarily provide the latest data.

4. The financial record keeping software allows adjustments to be made (by receipt number) to transfer receipted amounts from one account to another without first verifying that sufficient funds are available. This creates a situation where a cash shortage can be inadvertently created.

5. The automated check printing software utilized by the magistrate court does not allow the magistrate court clerk to pick individual items to print. This allows the magistrate court clerk to select only which day's items and adjustments to print. Since some items are received by the court in cash and some by check, it becomes difficult to distribute some items promptly and simultaneously comply with the requirement that a period of ten business days pass before distributing collections received by check.

Software / Automated Data System (continued)

6. The software utilized by the magistrate court provides an itemized listing of bonds held by the court at the end of each month, but does not provide a listing of payee, post judgment, and other party collections that are on hand at the end of the month. This has possibly been the reason that some magistrate court clerks have utilized the improper practice of backdating checks, so as to reduce the number of individual balances they are required to identify and account for at the end of the month.

RECOMMENDATION:

1. Since records of changes and deletions kept outside the computer system can be lost or misplaced, all changes and deletions to data already entered into computer memory should be kept.

2. Running a printout of information to be purged should be automatically performed (eliminating the operator's option) before the information is deleted. Information to be purged should be determined by the computer system, by testing for qualified information based upon payment received or verdict given, or by some other information that properly indicates a completely finished case. Depending upon the size of computer memory, purges should be run one or two years after entry, in blocks of information, such as by fiscal or calendar years, or monthly if remaining computer memory is insufficient or process time becomes unacceptable. In addition, the clerk's office, on a daily basis, runs a backup of computer memory. This same procedure could also be used periodically to save all computer memory onto the same type of magnetic tape which could then be saved indefinitely.

3. Date and time information should be automatically placed on each report when the report is run.

Concerning the date entry for case initiation, a civil suit or criminal case should be dated for the day commenced, which is normally the current date upon which the court issues a summons, notice or warrant. We recognize that providing an automated procedure to date all cases in this manner is further complicated by the fact that citations are commenced outside of the magistrate court systems control by the law enforcement agent issuing the citation to the alleged offender.

4. We recommend that the software utilized by the court be modified to automatically determine if sufficient funds are available (by receipt number and fund) to permit the transfer of funds.

5. We recommend that the software utilized by the court be modified to permit the magistrate court clerk to select which checks to print in order to allow for the timely disbursement of funds due third parties.

6. We recommend that the software utilized by the magistrate court be modified to provide these account balance reports.

Check Signatures

We noted while applying our agreed-upon procedures that the checks issued from the magistrate court's checking account were issued with only one signature.

RECOMMENDATION:

All checks, of a material amount, should contain two or more signatures indicating that more than one person has reviewed the disbursements.

Proof of Insurance Beyond Statutory Grace Period

We noted while applying our agreed-upon procedures that, in three cases from our sample of Citations, the Magistrate Court of Wood County cited the dismissal of a "no proof of insurance" citation, on the basis of a copy of the insurance certificate from the defendant, that was presented after the seven-day period provided by statute. West Virginia Code §17D-2A-4 states, in part, that:

> "(b) The certificate provided pursuant to the provisions of this section or other proof of insurance shall be carried by the insured in the appropriate vehicle. . . Any person violating the provisions of this subsection is guilty of a misdemeanor. . . *Provided*, That an insured shall not be guilty of a violation of this subsection (b) if he or she furnishes proof that such insurance was in effect within seven days of being cited for not carrying such certificate or other proof in such vehicle."

RECOMMENDATION:

The software programming for the Magistrate Court's automated system of record-creation should include controls that test judgment order entries for statutory conflicts and upon finding a conflict either refuse the entry or attach notation to the judgment order noting the conflict.

Assessment of Witness Fees

We noted while applying our agreed-upon procedures that, in six cases from our sample of Witness Vouchers, the Magistrate Court of Wood County did not assess witness costs (paid by the state) against the defendant when there was a judgment against the defendant. West Virginia Code §62-5-2 states, that:

> "The sum to which a witness is entitled who attends for the State, and any other legal charges incurred in a case wherein there is a prosecutor, shall be paid by such prosecutor as if he were the plaintiff in the case, unless there be a judgment against the defendant, in which case the same shall be taxed in the costs and paid to the persons entitled thereto, by the sheriff or other officer who may receive the same."

RECOMMENDATION:

The software programming for the magistrate court's automated system of record creation should include controls that, based upon the information that is required to be entered into the case file, automatically enters or requires the entry of all appropriate penalties when the magistrate's judgment indicates that assessment of statutory fines is in order. Such software programming would preclude completion and closing of the case file unless all required assessments have been entered.

Credit Card System

We noted while applying our agreed-upon procedures that the credit card system is independent from the magistrate court financial record keeping system. After completing a credit card transaction, the magistrate courts office obtains a credit card receipt, which is signed by the credit card holder. The receipting office must then manually record this transaction into the financial record keeping system, generating another receipt. Amounts can be entered in error, or completely omitted, as a result of these independent transactions. The independent transactions/dual receipt entries also increases the risk of fraud and/or theft.

RECOMMENDATION:

The financial record keeping system should be equipped with a credit card system. This system should be able to produce/issue receipts with sequential numbering regardless of whether payment is made using cash, credit card, money order, or check. The financial record keeping system should also produce credit card transaction reports along with other receipt information and reports.