

REPORT ON APPLYING AGREED-UPON PROCEDURES

WOOD COUNTY MAGISTRATE COURT

FOR THE PERIOD ENDED DECEMBER 31, 2020

REPORT ON APPLYING AGREED-UPON PROCEDURES

WOOD COUNTY MAGISTRATE COURT

FOR THE PERIOD ENDED DECEMBER 31, 2020

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, 2020

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WOOD COUNTY MAGISTRATE COURT
COURT OFFICIALS AND SIGNATURE AUTHORITY
For the Period Ended December 31, 2020

Office	Name	Term
<u>Elective</u>		
Magistrates:	Brenda Marshall	01/01/17-12/31/20
	Joe Kuhl	01/01/17-12/31/20
	Robin Waters	01/01/17-12/31/20
	Jody Purkey	01/01/17-12/31/20
<u>Appointive</u>		
Magistrate Court Clerk:	Paulina Yearego	
Deputy Clerks:	Michelle Ahart	
	Alyssa Burch	
	Melissa D. Burch	
	Heather Goff	
Magistrate Assistants:	Maryann Copeland	
	Heather Campbell	
	Theresa Swiger	
	Rachel Ferguson	

Authorized signatures for the court's checking account are:

<u>Name</u>	<u>Title</u>
Paulina Yearego	Magistrate Court Clerk
Michelle Ahart	Deputy Magistrate Court Clerk



State of West Virginia

John B. McCuskey

**State Auditor and
Chief Inspector**

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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 Wood County Magistrate Court, solely to assist you in evaluating those operations, as of and for the twelve-month period ended December 31, 2020. The Wood County Magistrate Court is responsible for the actual day-to-day operations. The Wood County Magistrate Court has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of Section 8, Article 3, Chapter 50 of West Virginia State Code. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

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

- A. We inspected the court's records of collections for the twelve month period ended December 31, 2020, in order to confirm 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*, page 13). We found the same to be complete and accurate; however, the court did not maintain a register of judgments assessed this twelve month period that were still outstanding at the time of our inspection (see *Schedule of Comments*, pages 16 through 24).
- B. We obtained the court's records of deposits and related bank statements for the twelve month period ended December 31, 2020, to confirm the mathematical accuracy of the records and the agreement of amounts deposited to amounts collected and adjusted. We utilized a series of deposits to confirm the timeliness of the deposits made by each office (see *Combining Schedule of Cash Collections, Adjustments and Deposits*, page 9). We found the records were accurate and the deposits were timely.

- C. We inspected the court's records of disbursements for the twelve month period ended December 31, 2020. We confirmed the mathematical accuracy and propriety of the disbursements and found them be accurate (see *Combined Schedule of Adjusted Cash Collections and Disbursements*, pages 6 through 8); however, we observed several discrepancies in the propriety of the disbursements (see *Schedule of Discrepancies*, page 14, and *Schedule of Comments*, pages 16 through 24).
- D. We prepared and included a schedule that provides a comparison of the current period adjusted collections to the adjusted collections of the two preceding periods (see *Schedule of Comparison of Prior and Current Year's Collections*, page 10). We observed no unexplained deviation.
- E. We compared the clerk's list of unpaid obligations as of December 31, 2020 (see *Schedule of Account Balances*, page 11, and *Schedule of Net Assets*, page 5) to the reconciled bank account for the same date (see *Schedule of Reconciliation of Cash and Monetary Findings Unresolved*, page 12) and found them to be in agreement. We also confirmed that any unclaimed balances were properly remitted to the West Virginia State Treasurer as unclaimed property.
- F. We inspected the court's case registers and confirmed with the Administrative Office of the West Virginia Supreme Court of Appeals the number of new case filings (see *Schedule of New Case Filings*, page 15) for the twelve month period ended December 31, 2020 and provided a comparison to the two preceding periods. We observed that the number of new cases filed agreed with our calculation; however, we observed a significant decrease in case counts from the previous year.
- G. We inspected the court's case registers report and drew a sample of cases to confirm 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; however, the case files documentation did not always reflect compliance in matters of financial consequence with the West Virginia State Code, the *Rules for Magistrate Courts of West Virginia* and the directives of the Administrative Office of the Supreme Court of Appeals of West Virginia (see *Schedule of Discrepancies*, page 14, and *Schedule of Comments*, pages 16 through 24).

Honorable Members of the
Wood County Magistrate Court
Page Three

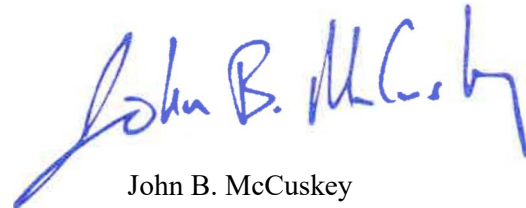
We were engaged by the Wood County Magistrate Court to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants. The results of our agreed-upon procedures determined certain deficiencies, as detailed in the accompanying *Schedule of Comments*, pages 16 through 24.

We were not engaged to, and did not, conduct an examination or review, the objective of which would be the expression of an opinion or conclusion respectively on the specified elements, accounts, or items. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the Wood County Magistrate Court and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely for the information and use of the Wood County Magistrate Court, its management, and the West Virginia Supreme Court and is not intended to be, and should not be, used by anyone other than the specified parties.

Respectfully submitted,



John B. McCuskey
West Virginia State Auditor
Charleston, West Virginia

March 17, 2022

**WOOD COUNTY MAGISTRATE COURT
SCHEDULE OF NET ASSETS
DECEMBER 31, 2020**

Assets

Cash	\$	51,746.10
Due from:		
Other governmental units and other parties		20.00
Total assets	\$	51,766.10

Liabilities and Net Assets

Liabilities:

Due to:

Other governmental units:

County		11,006.23
State		17,554.15
Other parties		22,955.72

Total liabilities		51,516.10
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Net Assets:

Certified mail and change fund		250.00
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Total liabilities and net assets	\$	51,766.10
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Procedures applied and results:

We inspected 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, 2020, to determine if the court's financial records are in balance. The assets, liabilities and net assets were found to be balanced.

**WOOD COUNTY MAGISTRATE COURT
 COMBINED SCHEDULE OF ADJUSTED CASH
 COLLECTIONS AND DISBURSEMENTS
 For the Period Ended December 31, 2020**

	<u>Collections</u>	<u>Percentage</u>
Bonds	\$ 164,202.75	23.37%
Regional jail authority	98,218.03	13.98%
Regional jail operations	81,738.60	11.63%
Fine	74,370.33	10.59%
Jail per diem	73,416.52	10.45%
Magistrate court collection	35,515.63	5.06%
Restitution	28,802.26	4.10%
Process	19,750.00	2.81%
Crime victim compensation	18,048.02	2.57%
Postage	17,010.50	2.42%
Court security fees	16,764.75	2.39%
Courthouse improvement fees	16,741.03	2.38%
Community corrections fees	14,974.30	2.13%
Law enforcement training	12,712.00	1.81%
DUI fees	6,599.75	0.94%
Other	4,514.28	0.64%
Procecuting Attorney Fee	3,680.00	0.52%
Credit card convenience fee	3,659.77	0.52%
Post judgment	3,487.00	0.50%
Jury fee	1,680.00	0.24%
Removal appeal	1,200.00	0.17%
Witness fee	1,083.40	0.15%
Arrest	950.00	0.14%
Division of Forestry	900.00	0.13%
Department of Natural Resources	859.50	0.12%
Payment plan admin fees	775.00	0.11%
Fax and copies	371.25	0.05%
Record search fee	325.00	0.05%
Litter control fund	100.00	0.01%
Interest	49.92	0.01%
Victim Assistance Program	40.00	0.01%
Total collections	\$ 702,539.59	100.00%

**WOOD COUNTY MAGISTRATE COURT
 COMBINED SCHEDULE OF ADJUSTED CASH
 COLLECTIONS AND DISBURSEMENTS (CONTINUED)
 For the Period Ended December 31, 2020**

	Disbursements	
County Treasury:		
Magistrate Court fund	\$ 36,062.40	
General School fund:		
Fines	75,640.08	
Jail per diem	75,582.80	
General County Fund:		
Service of process fees	20,575.00	
Arrest fees	950.00	
DUI assessment fees	6,899.75	
Prosecutor attorney fee	3,780.00	
Total County Treasury		219,490.03
State Treasurer:		
Community corrections fees	15,461.80	
Regional jail operations	83,051.10	
Regional jail authority	99,354.25	
Law enforcement training	13,090.00	
Crime victim compensation	18,751.31	
Courthouse improvement fees	16,951.03	
Court security fees	16,970.00	
Litter control fund	100.00	
Interest	50.49	
Record search fee	250.00	
Jury fee	1,680.00	
Total State Treasurer		265,709.98
WV Supreme Court:		
Postage	16,996.90	
Credit card convenience fee	3,428.52	
Witness fees	969.00	
Fax and copy costs	332.00	
Payment plan admin fee	625.00	
Total WV Supreme Court		22,351.42
Other parties:		
Post judgment	3,487.00	
Removal appeal	1,200.00	
Restitution	29,807.44	
Division of Natural Resources	200.00	
Division of Forestry	900.00	
Bonds	168,798.00	
Other	8,189.18	
Total other parties		212,581.62
Total disbursements		\$ 720,133.05

**WOOD COUNTY MAGISTRATE COURT
 COMBINED SCHEDULE OF ADJUSTED CASH
 COLLECTIONS AND DISBURSEMENTS (CONTINUED)
 For the Period Ended December 31, 2020**

Total collections	\$	702,539.59
Total disbursements		<u>720,133.05</u>
Excess (deficiency) of receipts over disbursements		(17,593.46)
Cash balance at beginning of year, restated		<u>69,359.56</u>
Cash balance at end of year	\$	<u><u>51,766.10</u></u>

Procedures applied and results:

The total adjusted collections of all offices of the court 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 (see *Schedule of Restatement of Beginning Balance*, page 13) and confirmed to agree with the total of the *Schedule of Account Balances*, page 11, and the *Schedule of Reconciliation of Cash and Monetary Findings Unresolved*, page 12.

WOOD COUNTY MAGISTRATE COURT
COMBINING SCHEDULE OF CASH COLLECTIONS, ADJUSTMENTS AND DEPOSITS
For the Period Ended December 31, 2020

	Magistrate <u>Court Collections</u>	Total <u>Adjustments</u>	Adjusted <u>Totals</u>
Collections:			
Magistrate court collection	\$ 35,147.68	\$ 367.95	\$ 35,515.63
Arrest	925.00	25.00	950.00
Process	19,900.00	(150.00)	19,750.00
Fine	73,152.58	1,217.75	74,370.33
Jail per diem	71,698.77	1,717.75	73,416.52
Worthless check fund	25.00	(25.00)	--
DUI fees	5,875.00	724.75	6,599.75
Community corrections fees	14,643.80	330.50	14,974.30
Regional jail operations	80,806.85	931.75	81,738.60
Regional jail authority	96,649.28	1,568.75	98,218.03
Law enforcement training	12,320.25	391.75	12,712.00
Crime victim compensation	17,448.02	600.00	18,048.02
Courthouse improvement fees	16,601.03	140.00	16,741.03
Court security fees	16,619.75	145.00	16,764.75
Litter control fund	100.00	--	100.00
Interest	50.25	(0.33)	49.92
Record search fee	325.00	--	325.00
Jury fee	1,680.00	--	1,680.00
Prosecuting Attorney Fee	3,670.00	10.00	3,680.00
Fax and copies	371.25	--	371.25
Postage	17,037.05	(26.55)	17,010.50
Witness fee	1,063.90	19.50	1,083.40
Credit card convenience fee	3,659.77	--	3,659.77
Post judgment	3,487.00	--	3,487.00
Removal appeal	1,200.00	--	1,200.00
Restitution	29,031.06	(228.80)	28,802.26
Division of Natural Resources	859.50	--	859.50
Division of Forestry	900.00	--	900.00
Bonds	173,441.75	(9,239.00)	164,202.75
Other	4,030.88	483.40	4,514.28
Payment plan admin fees	775.00	--	775.00
Victim Assistance Program	40.00	--	40.00
	<u>703,535.42</u>	<u>(995.83)</u>	<u>702,539.59</u>
Total collections	<u>703,535.42</u>	<u>(995.83)</u>	<u>702,539.59</u>
Total deposits	<u>703,535.42</u>	<u>(995.83)</u>	<u>702,539.59</u>
Excess (deficiency) of cash collections over deposits	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>

Procedures applied and results:

We compiled the receipted collections and associated adjusting entries for the court and compared that to information contained in the corresponding bank statement. We accounted for any amounts that were observed in the bank account but not receipted by the court. This schedule represents the collections, adjustments, and deposits of the court. We observed that deposits were sufficient to cover the collections.

WOOD COUNTY MAGISTRATE COURT
SCHEDULE OF COMPARISON OF PRIOR AND CURRENT YEAR'S COLLECTIONS
For the Period Ended December 31, 2020

Collections:	2020	2019	2018
Magistrate court collection	\$ 35,515.63	\$ 45,138.15	\$ 47,511.83
Arrest	950.00	1,255.00	1,405.80
Process	19,750.00	25,835.00	23,875.00
Fine	74,370.33	100,200.30	127,821.41
Jail per diem	73,416.52	90,401.12	111,810.73
Worthless check fund	--	10.00	--
DUI fees	6,599.75	7,100.50	10,284.00
Truancy fine	--	100.00	150.00
Community corrections fees	14,974.30	18,477.30	22,749.45
Regional jail operations	81,738.60	101,151.62	110,609.14
Regional jail authority	98,218.03	119,254.93	133,302.82
Law enforcement training	12,712.00	7,423.40	4,625.55
Crime victim compensation	18,048.02	22,594.60	27,891.95
Courthouse improvement fees	16,741.03	20,678.25	22,034.75
Court security fees	16,764.75	20,755.75	22,118.50
Litter control fund	100.00	150.00	250.00
Interest	49.92	51.03	72.46
Record search fee	325.00	125.00	250.00
Jury fee	1,680.00	2,640.00	1,280.00
Procecuting Attorney Fee	3,680.00	4,549.75	5,419.75
Fax and copies	371.25	327.00	416.50
Postage	17,010.50	18,111.18	13,525.94
Witness fee	1,083.40	1,030.60	960.00
Credit card convenience fee	3,659.77	--	--
Post judgment	3,487.00	3,118.87	7,635.84
Removal appeal	1,200.00	1,260.00	1,875.00
Restitution	28,802.26	36,903.24	46,329.04
Division of Natural Resources	859.50	400.00	900.00
Division of Forestry	900.00	200.00	--
Bonds	164,202.75	124,249.18	110,721.95
Other	4,514.28	8,795.54	11,200.30
Payment plan admin fees	775.00	--	--
Victim Assistance Program	40.00	--	--
Total collections	\$ 702,539.59	\$ 782,287.31	\$ 867,027.71

Procedures applied and results:

We reproduced the reports of the court's adjusted collections for the two prior years and have presented them here with current year collections to provide informative detail that might reflect changes or trends in the financial activity of the court. No unexplained deviations were observed.

**WOOD COUNTY MAGISTRATE COURT
SCHEDULE OF ACCOUNT BALANCES
For the Period Ended December 31, 2020**

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

Magistrate court collection	\$	2,490.48
Arrest		100.00
Process		1,750.00
Fine		2,984.50
Jail per diem		3,501.50
DUI fees		39.75
Community corrections fees		690.25
Regional jail operations		5,147.00
Regional jail authority		6,258.53
Law enforcement training		596.00
Crime victim compensation		687.26
Courthouse improvement fees		1,110.00
Court security fees		1,119.50
Interest		4.96
Record search fee		75.00
Procecuting Attorney Fee		140.00
Fax and copies		47.50
Postage		1,623.75
Witness fee		194.40
Credit card convenience fee		231.25
Division of Natural Resources		659.50
Bonds		21,856.85
Other		18.12
Payment plan admin fees		150.00
Victim Assistance Program		40.00
 Total		 51,516.10
Change funds		250.00
Total account balances	\$	51,766.10

Procedures applied and results:

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, 2020. We found no additional amounts owed other than those identified by the clerk. We confirmed 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 and Monetary Finding Unresolved* on page 12. No exceptions were observed.

**WOOD COUNTY MAGISTRATE COURT
SCHEDULE OF RECONCILIATION OF CASH
AND MONETARY FINDINGS UNRESOLVED
For the Period Ended December 31, 2020**

Reconciliation of Cash

Cash on hand (including certified mail and change funds)	\$	250.00
Cash in bank:		
Bank balance at December 31, 2020		62,131.23
Less: outstanding checks		(10,988.13)
Plus: deposits in transit		353.00
		51,496.10
Total cash		51,746.10
Cash difference		20.00
		20.00
Total cash and cash difference	\$	51,766.10

Monetary Findings Unresolved at December 31, 2020

Collections not deposited from prior years		20.00
Total cash difference	\$	20.00

Procedures applied and results:

We inspected the court's financial records and compiled the bank reconciliation and cash difference listing. The reconciled total was confirmed to agree with the amounts reflected in the *Schedule of Net Assets*, page 5, and the *Schedule of Account Balances*, page 11. We confirmed that this total does agree with the obligations of the court at the same date. No exceptions to the amounts listed above were observed.

WOOD COUNTY MAGISTRATE COURT
SCHEDULE OF RESTATEMENT OF BEGINNING BALANCE
For the Period Ended December 31, 2020

Restatement of Beginning Cash Balance

Account balance beginning of year	\$ 63,979.48
Cancelled checks	<u>5,380.08</u>
Cash balance beginning of year restated	<u><u>\$ 69,359.56</u></u>

Procedures applied and results:

During our procedures we observed that the beginning account balance needed restated by \$5,380.08 due to prior period outstanding checks becoming stale and subsequently being cancelled by the clerk.

WOOD COUNTY MAGISTRATE COURT
SCHEDULE OF DISCREPANCIES
For the Period Ended December 31, 2020

<u>Case Number</u>	<u>See Schedule of Comments</u>
19-M54M-02096	Mandatory Shoplifting Penalty
19-M54M-02034	Restitution on Dismissed Case
19-M54M-02034	Assessment of Court Costs on Deferred Proceeding
19-M54M-00750	No Order of Restitution
20-M54M-00485	Judgment Order on Citation
20-M54C-00430	Costs in Civil Proceedings
19-M54M-00618	Assessment of Witness Fees
19-M54M-03442	Assessment of Witness Fees
20-M54M-00192	Assessment of Witness Fees
20-M54M-00402	Assessment of Witness Fees
20-M54M-00508	Assessment of Witness Fees
20-M54M-01116	Assessment of Witness Fees
20-M54M-01320	Assessment of Witness Fees
20-M54M-01727	Assessment of Witness Fees

Procedures applied and results:

We inspected a sample of 265 cases, disbursements, witness case vouchers, and credit card receipts from the court records for compliance with all known statutes and regulations that would lead to a financial assessment or lack thereof and the propriety of the disbursement to the various funds and third parties. We observed 14 exceptions (see *Schedule of Comments* , pages 16 through 24).

**WOOD COUNTY MAGISTRATE COURT
SCHEDULE OF NEW CASE FILINGS
For the Period Ended December 31, 2020**

As required by West Virginia Code §50-3-8, we observed that the charges filed for the twelve month period ended December 31, 2020, for the Wood County Magistrate Court totaled 7,778 charges.

<u>Case type</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Motor Vehicle Charges	1,769	2,541	2,926
Department of Natural Resources	106	104	131
Worthless check notices	20	34	53
Misdemeanor warrants	2,361	3,096	3,371
Felony warrants	714	958	1,204
Civil filings	1,891	2,305	2,162
Personal Safety Orders	183	0	0
Domestic Violence Petitions	734	817	866
Total	<u>7,778</u>	<u>9,855</u>	<u>10,713</u>

Procedures applied and results:

We inspected the court's case registers, and compiled the above totals of new charges filed during the twelve month period ended December 31, 2020. We found no exceptions within the case counting totals compiled by the court; however, case counts significant decreased from the previous year.

WOOD COUNTY MAGISTRATE COURT

For the Period Ended December 31, 2020

SCHEDULE OF COMMENTS



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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, 2020 as has been agreed to by the Wood County Magistrate Court and have issued our report thereon dated March 17, 2022 for the Wood County Magistrate Court.

Attestation standards require that we perform the agreed-upon procedures for the specified parties and report our results. The Wood County Magistrate Court has agreed to and acknowledged the procedures to be appropriate for the intended purpose of the engagement. 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 its cooperation and positive attitude and openness to suggestions. If you have any questions, please do not hesitate to contact us.

Respectfully submitted,

A handwritten signature in blue ink that reads "John B. McCuskey".

John B. McCuskey
West Virginia State Auditor
Charleston, West Virginia

March 17, 2022

**WOOD COUNTY MAGISTRATE COURT
SCHEDULE OF COMMENTS
For the Period Ended December 31, 2020**

Reporting to Tax Commissioner for Failure to Pay Fines and Costs

We observed during our application of agreed-upon procedures that the Wood County Magistrate Court did not notify the State Tax Commissioner when defendants failed to pay their court imposed assessment within one year of their judgment date. This was due to the magistrate court computer system not being programmed to run such a report to be submitted to the Tax Commissioner. West Virginia Code §50-3-2c states, in part, that:

"(a) if costs, fines, fees, forfeitures, restitution or penalties imposed by the magistrate court upon conviction of a person for a criminal offense as defined by this code, imposed by the circuit court upon judgment on an appeal to circuit court of that conviction, or imposed by either court for failure to appear are not paid within one year of the judgment, the magistrate court clerk or, upon a judgment rendered on appeal, the circuit clerk shall notify the Tax Commissioner that the defendant has failed to pay the costs, fines, forfeitures or penalties assessed by the court . . ."

Recommendation:

The court's automated system of record keeping should be designed to automatically generate and provide this report to the WV State Tax Commissioner for all unpaid costs that are over one year old on an annual basis at the minimum. We recommend that the court review this code section and implement the creation of this report to help recover unpaid costs owed to the court.

Unsatisfied Judgments Report

We observed during our application of agreed-upon procedures that the Magistrate Court of Wood County failed to maintain a register of unsatisfied judgments. Rule 22 of the *Rules of Criminal Procedures for Magistrate Courts* states, in part, that:

"(a) Register of Unsatisfied Judgments. - The clerk shall maintain a register of all cases in which a period of confinement, fine, costs, forfeiture, and/or restitution has been ordered but which, upon 3 months from judgment and the expiration of any stay of execution, have not been satisfied, or, in the case of a period of confinement, is not currently being satisfied. Such register shall include the case number; name of the defendant; address of defendant, if known; nature of offense; date of sentencing; period of confinement; fine, penalty and costs imposed; forfeiture or restitution ordered; and period of time un-served or amount of fine, penalty, costs forfeiture and restitution remaining unsatisfied."

(b) Notice of Unsatisfied Judgment. - On a regular basis of at least once every month, the clerk shall: "

**WOOD COUNTY MAGISTRATE COURT
SCHEDULE OF COMMENTS
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Unsatisfied Judgments Report (continued)

- "(1) Provide the prosecuting attorney a copy of the register of unsatisfied Judgments with abstracts of Judgment for entries involving any criminal violation occurring after July 9, 1993 for which court-imposed assessments have not been paid in full;
- (2) Provide the Division of Motor Vehicles a notice of all entries that have been added to the register since the previous notification regarding court-imposed assessments not paid in full for violations of Chapter 17, 17A, 17B, 17C, and 17D of the West Virginia Code or such entries for any criminal violation occurring on or after July 9, 1993, with the exception of parking violations and other violations for which a citation may be issued to an unattended vehicle; and
- (3) Provide to the Division of Natural Resources a notice of all hunting or fishing violation entries that have been added to the register since the previous notification for which court-imposed assessments have not been paid in full."

Recommendation:

The court's automated system of record keeping should be designed to automatically generate and provide this report to the local Prosecuting Attorney for all unpaid costs on a monthly basis. We recommend that the court review this code section and implement the creation of this report to help recover unpaid costs owed to the court.

Mandatory Shoplifting Penalty

We observed during our agreed-upon procedures that, in one case from our sample, the Magistrate Court of Wood County failed to order the defendant to pay the proper shoplifting penalty. Specifically, the stolen amount was doubled and also awarded for the original amount of merchandise, meaning the store received three times the stolen amount. West Virginia Code §61-3A-3 states, in part, that:

". . . (d) Mandatory penalty. - In addition to the fines and imprisonment imposed by this section, in all cases of conviction for the offense of shoplifting, the court shall order the defendant to pay a penalty to the mercantile establishment involved in the amount of \$50, or double the value of the merchandise involved, whichever is higher . . ."

Recommendation:

The computer programming could be such as to inform court personnel of any mandatory penalties that the statutes of West Virginia require for a particular charge at the time of conviction. We also recommend that in instances where a plea is made and no verification as to amount of theft is on charging document that case be scheduled for a sentencing hearing.

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Restitution Collected on Dismissed Case

We observed while applying our agreed-upon procedures that in one case from our sample of cases, the Magistrate Court of Wood County awarded and collected restitution when the judgment order indicated the case had been dismissed. In this case there was a proper motion filed by the prosecutor and accepted by the court to dismiss the charges. West Virginia Code §50-3-2a, states, in part, that:

". . . (k) In every criminal case which involves a misdemeanor violation, a magistrate may order restitution where appropriate when rendering judgment. . . ."

Recommendation:

The magistrate court should review this procedure and comply with the provisions therein by only ordering restitution on appropriate cases when rendering a Judgment.

Assessment of Court Costs on Deferred Proceeding

We observed during our agreed-upon procedures that, in a case from our sample, the Magistrate Court of Wood County assessed and collected statutory court costs and restitution when the criminal case was pending final adjudication due to deferred proceedings. West Virginia Code § 61-11-22a states, in part, that:

"a) Upon the entry of a guilty plea to a felony or misdemeanor before a circuit or magistrate court of this state entered in compliance with the provisions of West Virginia Rule of Criminal Procedure 11 or Rule 10 of the West Virginia Rules of Criminal Procedure for Magistrate Courts and applicable judicial decisions, the court may, upon motion, defer acceptance of the guilty plea and defer further adjudication thereon and release the defendant upon such terms and conditions as the court deems just and necessary. Terms and conditions may include, but are not limited to, periods of incarceration, drug and alcohol treatment, counseling and participation in programs offered under articles eleven-a, eleven-b and eleven-c, chapter sixty-two of this code. . . ."

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, does not allow costs and fees to be entered when not appropriate to do so. We further recommend the officials review the applicable code section on this matter.

**WOOD COUNTY MAGISTRATE COURT
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Citation Judgment Orders

We observed during our application of agreed-upon procedures that, in one instance from our sample of cases, the Magistrate Court of Wood County failed to issue judgment orders on traffic citations. According to Memo #19-06:

"A criminal Judgment Order is generated in UJA must now be created in every criminal action including all citations."

Recommendation:

We recommend that the court take the necessary steps to ensure that criminal judgments are printed for all cases, when the case is complete.

No Order of Restitution

We observed while applying our agreed-upon procedures that, in one case from our sample inspected, the Wood County Magistrate Court did not complete the order of restitution when a motion for restitution was approved by the court. The *Procedural Manual For Magistrate Courts* page C-1.12 states, in part, that:

". . . Upon the prosecutor's or defendant's motion, the magistrate may also decide to order restitution. The assistant should prepare the order of restitution for the magistrate's signature if the motion is granted. . . ."

Recommendation:

The magistrate court should review this procedure and comply with the provisions therein by filling out the order of restitution form and filing it with the case.

Costs in Civil Proceedings

We observed while applying our agreed-upon procedures, that in one case from our sample of civil cases, the Magistrate Court of Wood County assessed costs which were insufficient for the amount listed on the complaint. An additional filing fee would need to be collected since the filing fee is based on damages sought and costs should be collected for filing any civil action. West Virginia Code §50-3-1 states, in part, that:

"The following costs shall be charged in magistrate courts in civil actions and shall be collected in advance:

(a) For filing and trying any civil action and for all services connected therewith, but excluding services regarding enforcement of judgment, the following amounts dependent upon the amount of damages sought in the complaint:

Where the action is for five hundred dollars or less \$30.00.

Where the action is for more than five hundred dollars but not more than one thousand dollars \$35.00

Where the action is for more than one thousand dollars but not more than two thousand dollars \$40.00

Where the action is for more than two thousand dollars \$50.00 . . ."

**WOOD COUNTY MAGISTRATE COURT
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Costs in Civil Proceedings (continued)

Chapter A2: General Cost Schedule (Collection and Remittance) from the *Procedural Manual For Staff Of The West Virginia Magistrate Courts* states, in part, that:

"1. It is possible that a plaintiff will amend a complaint and owe an increased fee. This increase should be collected when a motion to amend is made or as soon after as is possible. A magistrate should not entertain a motion to amend until any additional fee has been paid."

Recommendation:

The magistrate court should review this procedure and comply with the provisions therein by assessing the appropriate costs and only awarding the amount on the original complaint unless it has been amended.

Assessment of Witness Fees

We observed during our application of agreed-upon procedures that, in eight cases from our sample inspected, the Wood County Magistrate Court 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.

Segregation of Duties

We observed while applying our agreed-upon procedures that duties are not adequately segregated concerning the collection, receipting, depositing and disbursement of money. The magistrate court clerk's office collects, receipts and deposits money, 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.

**WOOD COUNTY MAGISTRATE COURT
SCHEDULE OF COMMENTS
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Segregation of Duties (continued)

Recommendation:

To establish a more effective system of internal accounting control, the Administrative Office of the Supreme Court of Appeals of West Virginia 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 money along with the task of completing the bank reconciliation and the preparation of the financial statements.

Receipting Process

Credit cards are receipted in a system outside of the courts financial record keeping system. Receipts are then manually receipted into the courts record keeping system increasing the risk of fraud and/or misstatement. Additionally a cash receipt is created when releasing a bond without money being collected. This process causes receipts written to not equal deposits without an adjustment to receipts.

Recommendation:

The financial record keeping system should allow credit card payments to be directly inputted into the financial system as the credit card transaction is completed. Cash bonds when released should simply be transferred from the bond holding account fund to the bond refund account and not re-receipted into the same financial system.

Adjustments and Corrections Documentation

We confirmed through inquiry during our agreed upon procedures the financial record keeping software allows adjustments and corrections to be made by supreme court I.T. staff without the knowledge and approval of the local county. This creates a situation in which a change can be made to the financial records and/or case file without the local court's knowledge. We further confirmed that these adjustments and corrections, along with other changes made by the court staff to the original data inputted are not always docketed or reflected anywhere on the case.

Recommendation:

We recommend the software utilized by the court be modified to ensure that no changes are made to the local court records without authorization from the county in which the change is being made granting them access at that time to make corrections. We further recommend that any change made on a case be docketed and a report noting all changes made to a case after the original data input be generated on a monthly basis.

**WOOD COUNTY MAGISTRATE COURT
SCHEDULE OF INTERNAL CONTROL COMMENTS
For the Period Ended December 31, 2020**

Check Signatures

We observed 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 should contain two or more signatures indicating that more than one person has reviewed the disbursements.