

WEST VIRGINIA COMMISSION ON AGING  
FOR THE PERIOD  
JULY 1, 1982 - JUNE 30, 1995

**WEST VIRGINIA LEGISLATURE**  
*Joint Committee on Government and Finance*



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The Joint Committee on Government and Finance:

In compliance with the provisions of the West Virginia Code, Chapter 4, Article 2, as amended, an audit has been completed of the West Virginia Commission on Aging.

Our examination covers the period July 1, 1982 through June 30, 1995. The results of this audit are set forth on the following pages of this report. However, only the financial statements for the years ended June 30, 1995 and June 30, 1994 are included in this report. The financial statements covering the period July 1, 1982 through June 30, 1993 are included in our audit workpapers.

Respectfully submitted,

A handwritten signature in cursive script that reads "Theodore L. Shanklin".

Theodore L. Shanklin, CPA, Director  
Legislative Post Audit Division

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WEST VIRGINIA COMMISSION ON AGING

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**WEST VIRGINIA COMMISSION ON AGING**

**EXIT CONFERENCE**

We held an exit conference on January 5, 1996 with the Interim Executive Director and other representatives of the West Virginia Commission on Aging. All findings and recommendations were reviewed and discussed. The above official's responses are included in italics in the Summary of Findings, Recommendations and Responses and after our recommendations in the General Remarks sections of this report.

## WEST VIRGINIA COMMISSION ON AGING

### INTRODUCTION

The West Virginia Commission on Aging was created by Chapter 4 of the Acts of the Regular Session of the 1964 West Virginia Legislature. The Commission consists of seventeen members, as follows: Seven members, herein referred to as government representatives, who shall be; the state superintendent of schools, the director of health, the director of mental health [director of health], the Commissioner of welfare [Commissioner of human services], the director of the West Virginia division of vocational rehabilitation, the Commissioner of public institutions [Commissioner of corrections] and the Commissioner of the West Virginia department of employment security; and ten additional citizens of the state, herein referred to as citizen representatives, no more than five of whom shall belong to the same political party, who have demonstrated an interest in and knowledge of the problems of the aging. The governor appoints the ten citizen representatives of the Commission by and with the advice and consent of the West Virginia State Senate.

The citizen representatives appointed for terms of four years each, and until their successors are appointed and qualified; except that of the members first appointed, four shall be appointed for terms of one year, two for terms of two years, two for terms of three years, and two for terms of four years. Vacancies are filled for the remainder of any unexpired term in the same manner as the original appointment.

The Commission may be supplied with necessary office space. A majority of the members of the Commission constitutes a quorum for the transaction of business. The Commission shall elect a chairman, a vice chairman, and such other officers as it deems necessary. The Commission shall meet at least two times each year. If unable to attend a commission meeting, a government representative shall send in his place his deputy or another person who has authority to act on behalf of the government representative, who shall be considered a member of the Commission for the purpose of obtaining a quorum for the transaction of business.

Each citizen representative is entitled to receive out of funds appropriated or available for such purposes, travel and other necessary expenses actually incurred in the performance of his official duties under the provisions of this article. Requisition for such expenses shall be accompanied by a sworn and itemized statement which shall be filed with the State Auditor.

After its citizen members have been appointed by the governor, the Commission shall appoint a director who shall act as the chief administrative officer of the Commission. He (she) shall be a person who is professionally qualified by experience and training to assume the responsibilities of the position. The director's annual salary shall be fixed in an amount specified by Chapter 6, Article 7, Section 2a of the West Virginia Code, and he (she) may be reimbursed for travel and other necessary expenses actually incurred in the performance of official duties. Requisition for such expenses shall be accompanied by a sworn and itemized statement which shall be filed with the State Auditor.

The director shall, with the advice and consent of the Commission, appoint such other personnel as the Commission deems to be necessary for the efficient performance of the duties prescribed by this article. Within the limits of funds available, and with the approval of the governor, the Commission may fix the compensation of such other personnel, and may incur other expenses necessary to the effective discharge of its powers and duties.

WEST VIRGINIA COMMISSION ON AGING

COMMISSION MEMBERS AND STAFF

JUNE 30, 1995

<u>MEMBER</u>	<u>TERM EXPIRES</u>
Ms. Janet H. Frazier . . . . . Chairperson Parkersburg, WV	June 30, 1998
Ms. Elsie Sims . . . . . Vice-Chairperson Bluefield, WV	June 30, 1998
Ms. Eilene M. Hersman . . . . . Secretary Kingwood, WV	June 30, 1998
Mr. Russell D. Casto . . . . . Belle, WV	June 30, 1998
Ms. Bertie Cohen . . . . . Charleston, WV	June 30, 1997
Ms. Marnee Crimmins . . . . . Charleston, WV	June 30, 1995
Mr. Anthony J. Scaffidi . . . . . Benwood, WV	June 30, 1996
Mr. Don Van Camp . . . . . New Martinsville, WV	June 30, 1994
Dr. K. Duane Hurley . . . . . Salem, WV	June 30, 1995
Mr. Eugene Spencer . . . . . Lavalette, WV	June 30, 1995

WEST VIRGINIA COMMISSION ON AGING

GOVERNMENT REPRESENTATIVES

Mr. William C. Dearien . . . . . Director  
Division of Rehabilitation Services  
Charleston, WV

Col. Nicholas Hun . . . . . Commissioner  
Division of Corrections  
Charleston, WV

Mr. Andrew N. Richardson . . . . . Commissioner  
Bureau of Employment Programs  
Charleston, WV

Dr. Henry R. Marockie . . . . . State Superintendent of Schools  
West Virginia Department  
of Education  
Charleston, WV

Dr. William T. Wallace, Jr. . . . . Commissioner  
Bureau for Public Health  
Charleston, WV

Dr. Garrett E. Moran . . . . . Commissioner, Bureau for  
Bureau of Human Resources Community Support  
Charleston, WV

STAFF

William E. Lytton, Jr. . . . . Interim Executive Director

James M. Shock . . . . . Deputy Director, Administration

Jan Smith . . . . . Director, Older Americans Act Programs

Barbara Reynolds . . . . . Director, Special Operations

Ken Webb . . . . . Fiscal Operations, Accountant III

WEST VIRGINIA COMMISSION ON AGING

SUMMARY OF FINDINGS, RECOMMENDATIONS AND RESPONSES

Sick Leave Usage

1. We noted the Commission on Aging had not defined sick leave abuse as set out in the West Virginia Division of Personnel's Administrative Rules. We believe the lack of a definition of sick leave abuse may permit extravagant use of sick leave.

We recommend the Commission define the meaning of a pattern of sick leave abuse in the West Virginia Division of Personnel Administrative Rules in order to minimize any extravagant use of sick leave and avoid any misunderstanding of sick leave abuse.

AGENCY'S RESPONSE

*The Commission on Aging, with a staff of approximately twenty during the five-year time frame reviewed, has faced a variety of situations that have elevated the use of sick leave. Agency staff has experienced a number of serious illnesses that, in addition to the documented blocks of sick leave, have also required extensive pre-and post-medical care. Further, it should be noted that six pregnancies have utilized blocks of leave. We as an agency recognize the need to maintain a review of use of sick leave and will maintain such effort to ensure the judicious use of sick leave. (See pages 12-15)*

**Inactive Accounts**

2. We noted several special revenue accounts with balances totaling \$8,900.58 had no activity in recent years which we believe are subject to the unclaimed property law.

We recommend the Commission comply with Chapter 36, Article 8, Sections 9 and 11 of the West Virginia Code, as amended.

**AGENCY'S RESPONSE**

*We will comply with the audit recommendation. (See pages 15 and 16)*

**Meal Reimbursements for Single Day Travel**

3. We noted Commission members and staff were reimbursed for meal expenses totaling \$951.36 during the audit period where the trips involved did not require an overnight stay (single day travel); however, these payments were not reported to these individuals on a Form W-2 (Employee Withholding Statement) or where appropriate, a Form 1099.

We recommend the Commission comply with Chapter 11, Article 21, Sections 12 and 72 of the West Virginia code, as amended.

**AGENCY'S RESPONSE**

*We will ask the Travel Management Office to review this matter. (See pages 16-19)*

**Annual Inventory**

4. Although the Commission maintained an inventory of equipment, the Commission did not file the inventory annually with the Director of the Purchasing Division.

We recommend the Commission comply with Chapter 5A, Article 3, Section 35 of the West Virginia Code.

**AGENCY'S RESPONSE**

*We have complied with the audit recommendation.* (See pages 19 and 20)

**Terms of Commission Members**

5. Our audit indicates the appointment letters of three members of the Commission reflect an incorrect termination date for their tenure.

We recommend the Commission comply with Chapter 29, Article 14, Section 2 of the West Virginia Code.

**AGENCY'S RESPONSE**

*We will take the necessary actions to bring about resolution of this matter.* (See pages 20 and 21)

**Annual and Sick Leave Balances**

6. Our examination of annual and sick leave balances indicates some employees' balances were not correct. Commission staff reviewed the leave records of the affected employees and agreed the balances were in error and the necessary corrections were made.

We recommend the Commission strengthen internal controls in the area of the computation of employee leave balances.

**AGENCY'S RESPONSE**

*We have complied with the audit recommendation.* (See pages 23 and 24)

WEST VIRGINIA COMMISSION ON AGING

GENERAL REMARKS

INTRODUCTION

We have completed a post audit of the West Virginia Commission on Aging. The audit covered the period July 1, 1982 through June 30, 1995.

SCOPE OF AUDIT

The scope of this examination is limited because the vast majority of appropriated general revenue funds and appropriated Federal funds are expended by local service providers. Therefore, no adequate audit procedures can be initiated to test these funds for compliance with applicable laws, rules and regulations as a whole.

Financial records of appropriations and expenditures were examined for the period July 1, 1982 through June 30, 1995.

GENERAL REVENUE ACCOUNTS

Expenditures required for the general operations of the West Virginia Commission on Aging were made from the following appropriated accounts:

<u>FUND NUMBER</u>	<u>DESCRIPTION</u>
0420-001 . . . . .	Personal Services
0420-004 . . . . .	Annual Increment
0420-010 . . . . .	Employee Benefits
0420-099 . . . . .	Unclassified
0420-200 . . . . .	Local Programs Service Delivery Costs
0420-201 . . . . .	Senior Citizens Centers - Land Acquisition, Construction and Repairs and Alterations
0420-202 . . . . .	Silver Haired Legislature
0420-203 . . . . .	Area Agencies Administration
0420-204 . . . . .	Ombudsman

**SPECIAL REVENUE ACCOUNTS**

During the audit period, the West Virginia Commission on Aging maintained seven special revenue accounts. These accounts represent funds to account for proceeds of specific activities as required by law or administrative regulations. These funds were deposited with the State Treasurer in the following special revenue accounts:

<b><u>FUND NUMBER</u></b>	<b><u>DESCRIPTION</u></b>
5400-640 . . . . .	<b>Community Care Services Fund</b> Lottery receipts transferred from Fund 5174 and State funds; for community care services.
5401-640 . . . . .	<b>Group Insurance Benefits Fund</b> Premium payments by programs and employees; for group insurance benefits for employees of statewide projects.
5402-640 . . . . .	<b>Low Income Energy Assistance For Elderly Fund</b> Federal and local funds; for energy assistance to low income elderly.
5403-640 . . . . .	<b>Continuum of Care Program Fund</b> Federal and State funds, gifts, grants and donations; to provide continuum of care programs to the elderly.
5404-640 . . . . .	<b>Job Training Partnership Act Fund</b> Federal funds; for job training programs for aged persons.
5406-640 . . . . .	<b>Senior Center - Land Acquisitions, Construction and Repairs and Alterations Fund</b> Transfers from Fund 1010; insurance fund for senior center projects

In addition, the West Virginia Commission on Aging maintained the following appropriated special revenue accounts funded by profits from the West Virginia Lottery dedicated for senior citizen programs:

<u>FUND NUMBER</u>	<u>DESCRIPTION</u>
5405-286 . . . . .	Lottery Net Profits Fund
5405-640 . . . . .	Lottery Net Profits Fund - Cash Control

**FEDERAL PROGRAMS**

The West Virginia Commission on Aging maintained the following accounts relating to Federal program activities:

<u>FUND NUMBER</u>	<u>DESCRIPTION</u>
8724-099 . . . . .	Unclassified
8724-427 . . . . .	Refunds
8724-700 . . . . .	Consolidated Federal Funds - Cash Control

**COMPLIANCE MATTERS**

Chapter 29, Article 14 of the West Virginia Code generally governs the West Virginia Commission on Aging. We tested applicable sections of the above plus general State regulations and other applicable chapters, articles, and sections of the West Virginia Code as they pertain to fiscal matters. Our findings are discussed below.

**Sick Leave Usage**

We reviewed the sick leave rules of the West Virginia Division of Personnel. According to these rules, accrued sick leave shall be granted for incapacitating illness or injury of the employee, death in the immediate family of the employee, exposure

to a contagious disease, incapacity due to pregnancy, routine medical appointments for the employee, and illness and/or routine medical and dental appointments of the employee's immediate family (not to exceed 40 hours per calendar year). When an employee retires, all accrued sick leave may be applied towards extended insurance coverage or to acquire additional credited service in the retirement system.

Section 15.05 of the Division of Personnel's Administrative Rules state:

"Suspected Leave Abuse: When an employee appears to have a pattern of leave abuse, including such frequent use as to render the employee's services undependable, the appointing authority may request appropriate substantiation of the employee's claim for leave, for example, verification of an illness of less than three days. Prior written notice of the requirement for appropriate substantiation must be given to the employee."

We could not test the aforementioned section of the handbook because the Commission on Aging has not defined "a pattern of sick leave abuse". However, we believe this section may be subject to any interpretation and this condition could lead to extravagant use of sick leave. Also, we believe this particular section of the Rules may permit various interpretations to be made on the part of management.

Physician's statements are required when an employee is released to work on limited duty. It must state the reasons for and the dates of the imposed limitations. An employee shall furnish a written statement from the attending physician for all consecutive days of sick leave granted beyond three work days. For

extended periods of sick leave, a physician's statement must be submitted every thirty calendar days. When an employee's absence is caused by exposure to a contagious disease, a physician must state in writing that the employee's presence on duty may jeopardize the health of others.

Our examination included a review of sick leave usage by all Commission on Aging employees (22) that accrued sick leave for the period January 1, 1990 through June 30, 1995. The Commission on Aging's employees used a total of 1,422 days of sick leave at a cost of \$181,422 during the period January 1, 1990 through June 30, 1995. Of these 1,422 days of sick leave, we determined 277 days costing \$35,329 had verification (physician's statement). The Commission on Aging had a full time equivalent employee of 1.06 for all sick leave used meaning the Commission needed 23.3 employees to perform the duties of 22 employees. The average sick leave usage of the Commission staff was 14.67 days of sick leave annually during the study period with 2.85 of these days being verified by a physician's statement.

We recommend the Commission define the meaning of a pattern of sick leave abuse in the West Virginia Division of Personnel Administrative Rules in order to minimize any extravagant use of sick leave and avoid any misunderstanding of sick leave abuse.

#### **AGENCY'S RESPONSE**

*The Commission on Aging, with a staff of approximately twenty during the five-year time frame reviewed, has faced a*

variety of situations that have elevated the use of sick leave. Agency staff has experienced a number of serious illnesses that, in addition to the documented blocks of sick leave, have also required extensive pre-and post-medical care. Further, it should be noted that six pregnancies have utilized blocks of leave. We as an agency recognize the need to maintain a review of use of sick leave and will maintain such effort to ensure the judicious use of sick leave.

#### Inactive Accounts

During our audit, we noted several special revenue accounts had little or no activity in recent years. Upon conferring with Commission employees, we were told the Commission had attempted to close these accounts, where no longer needed, but they had been unable to return the remaining funds to the provider.

Chapter 36, Article 8, Section 9 of the West Virginia Code, as amended, states in part,

"All personal property not otherwise covered by this article, including any income or increment thereon and after deducting any lawful charges, that is held or owing in this State in the ordinary course of the holder's business and has remained unclaimed by the owner for more than seven years after it became payable or distributable is presumed abandoned . . ."

Further, Chapter 36, Article 8, Section 11 of the West Virginia Code, as amended, states in part,

"(a) Every person holding funds or other property, tangible or intangible, presumed abandoned under this article shall report to the State treasurer with respect to the property as hereinafter provided. . . ."

The following list discloses the accounts involved, account balance at June 30, 1995 and the last fiscal year the accounts were active:

<u>FUND NAME</u>	<u>FUND NUMBER</u>	<u>ACCOUNT BALANCE AT 06/30/95</u>	<u>ACCOUNT LAST ACTIVE</u>
Group Insurance Benefits Fund	5401	\$1,405.39	Fiscal Year 1992
Low Income Energy Assistance For Elderly Fund	5402	6,834.96	Fiscal Year 1992
Continuum of Care Fund	5403	<u>660.23</u>	Fiscal Year 1993
		<u>\$8,900.58</u>	

We believe these funds would be covered by the unclaimed property law.

We recommend the Commission comply with Chapter 36, Article 8, Sections 9 and 11 of the West Virginia Code, as amended.

AGENCY'S RESPONSE

As pointed out in the report, the Commission has attempted on several occasions to close these accounts. The Commission will, as outlined in Chapter 36, Article 8, Section 11 of the West Virginia Code, notify the State Treasurer accordingly.

Meal Reimbursements for Single Day Travel

Chapter 11, Article 21, Section 72 of the West Virginia Code states in part,

"Every employer required to deduct and withhold tax under this article from the wages of an employee, or who would have been required so to deduct and withhold tax if the employee had claimed no more than one withholding

exemption, shall furnish to each such employee... a written statement as prescribed by the tax commissioner showing the amount... deducted and withheld as tax, and such other information as the tax commissioner shall prescribe."

In accordance with the provisions of the Governor's Travel Regulations, both Commission members and staff were reimbursed for meal expenses incurred during the audit period where the trips involved did not require an overnight stay (single day travel); however, these amounts were not reported to these individuals on a Form W-2 (Employee Withholding Statement) or where appropriate, a Form 1099. Publication 334 of the Internal Revenue Service entitled "Tax Guide for Small Business (1994)" states on page 72 in Table 16-1 regarding deductible travel expenses,

"The cost of meals only if your business trip is overnight or long enough to require you to stop to get substantial sleep or rest. Includes amounts spent for food, beverages, taxes, and related tips."

Further, Chapter 11, Article 21, Section 12 of the West Virginia Code, as amended, states in part,

"(a) General - The West Virginia adjusted gross income of a resident individual means his federal adjusted gross income as defined in the laws of the United States for the taxable year with the modifications specified in this section. . . ."

Therefore, any reimbursements received for non-deductible travel expenses are considered as taxable income under both Federal and West Virginia tax law.

According to our audit, the following amounts were reimbursed for meals which did not require an overnight stay:

<u>COMMISSION MEMBER</u>	<u>MEAL REIMBURSEMENTS FOR SINGLE DAY TRIPS</u>		
	<u>1994</u>	<u>1993</u>	<u>TOTAL</u>
#1	\$11.35	\$ 0.00	\$11.35
#2	0.00	9.11	9.11
#3	18.16	10.29	28.45
#4	5.30	0.00	5.30

<u>EMPLOYEE</u>	<u>MEAL REIMBURSEMENTS FOR SINGLE DAY TRIPS</u>		
	<u>1994</u>	<u>1993</u>	<u>TOTAL</u>
#1	\$ 6.00	\$ 23.40	\$ 29.40
#2	18.00	0.00	18.00
#3	0.00	26.00	26.00
#4	5.00	45.50	50.50
#5	6.00	0.00	6.00
#6	48.00	6.50	54.50
#7	24.00	0.00	24.00
#8	5.00	6.50	11.50
#9	42.00	24.50	66.50
#10	109.00	0.00	109.00
#11	30.00	8.50	38.50
#12	40.00	0.00	40.00
#13	58.50	39.25	97.75
#14	116.00	55.00	171.00
#15	0.00	57.00	57.00
#16	30.00	6.50	36.50
#17	18.00	7.00	25.00
#18	24.00	0.00	24.00
#19	<u>12.00</u>	<u>0.00</u>	<u>12.00</u>
	<u>\$626.31</u>	<u>\$325.05</u>	<u>\$951.36</u>

We believe the Commission should have reported these meal reimbursements as compensation to the respective Commission members and employees.

We recommend the Commission comply with Chapter 11, Article 21, Sections 12 and 72 of the West Virginia Code, as amended.

### AGENCY'S RESPONSE

The Commission on Aging's interpretation of meal reimbursement for single day travel has been based on IRS Circular E, Employer's Tax Guide, pages 6 and 25, which has been that since these reimbursements are made under an accountable plan and documented in a timely manner and do not exceed established Travel Management per diem rates, they are considered as exempt from personal income tax requirements.

It is our understanding that this procedure is also the interpretation of other spending units in the Department of Health and Human Resources. We will immediately ask Travel Management for an IRS ruling to ensure proper compliance. Since this would impact state employees in other offices, we feel that a uniform standard with proper prior notification to employees is essential.

### Annual Inventory

Chapter 5A, Article 3, Section 35 of the West Virginia Code states,

"The head of every spending unit of state government shall, on or before the fifteenth day of July of each year, file with the director an inventory of all real and personal property, and of all equipment, supplies and commodities in its possession as of the close of the last fiscal year, as directed by the director."

We learned during our audit, the Commission has not filed the required annual inventory with the Director of the Purchasing Division of the West Virginia Department of Administration. While the Commission did maintain a complete and accurate inventory, we believe the law requires an annual inventory to be performed and filed with the Director of the Purchasing Division.

We recommend the Commission comply with Chapter 5A, Article 3, Section 35 of the West Virginia Code.

AGENCY' RESPONSE

It was brought to our attention during the audit that while maintaining a complete and accurate inventory, the Commission had not filed the inventory with the Director of the Purchasing Division of the West Virginia Department of Administration. Commission staff began corrective action and has since submitted the required information. This will be continued on an annual basis to assure compliance with Chapter 5A, Article 3, Section 35 of the West Virginia Code.

Terms of Commission Members

Chapter 29, Article 14, Section 2 of the West Virginia Code states, STOP

"The citizen representatives shall be appointed for terms of four years each, and until their successors are appointed and qualified; except that of the members first appointed, four shall be appointed for terms of one year, two for terms of two years, two for terms of three years, and two for terms of four years. Vacancies shall be filled for the remainder of any unexpired term in the same manner as the original appointment." (Emphasis Added)

Our audit indicates the appointment letters of three members of the Commission reflect an incorrect termination date for their tenure.

We believe the discrepancies in the concluding dates of these member's term originated in the distant past when appointments were made for a full-term rather than to fill an unexpired term, where appropriate. If properly applied, the law calls for two members' terms to end on June 30, 1995, June 30, 1996 and June

30, 1998; while four members' terms should conclude on June 30, 1997.

The Commission members involved, the concluding date of their term currently and the concluding date based on our audit follows:

<u>COMMISSION MEMBER</u>	<u>END OF TERM SHOWN IN APPOINTMENT LETTER</u>	<u>END OF TERM BASED ON AUDIT</u>
Eugene Spencer	June 30, 1999	June 30, 1996
Eileen Hersman	June 30, 1998	June 30, 1997
John Lough	June 30, 1998	June 30, 1997

We recommend the Commission comply with Chapter 29, Article 14, Section 2 of the West Virginia Code.

AGENCY'S RESPONSE

*While the Commission on Aging staff does not initiate appointments of Commission Members, we will bring to the attention of the appropriate office the finding contained within this audit and will offer our assistance as necessary to comply with Chapter 29, Article 14, Section 2 of the West Virginia Code.*

INTERNAL CONTROLS AND ACCOUNTING SYSTEM

As a part of our examination, we reviewed and tested the system of internal accounting control to the extent we considered necessary to evaluate the system as required by generally accepted auditing standards. Under these standards the purpose of such evaluation is to establish a basis for reliance thereon in determining the nature, timing and extent of other auditing procedures that are necessary for expressing an opinion on the financial statements.

The objective of internal accounting control is to provide reasonable, but not absolute, assurance as to the safeguarding of assets against loss from unauthorized use or disposition, and the reliability of financial records for preparing financial statements and maintaining accountability for assets. The concept of reasonable assurance recognizes that the cost of a system of internal accounting control should not exceed the benefits derived and also recognizes that the evaluation of these factors necessarily requires estimates and judgments by management.

There are inherent limitations that should be recognized in considering the potential effectiveness of any system of internal accounting control. In the performance of most control procedures, errors can result from misunderstanding of instructions, mistakes of judgment, carelessness, or other personal factors. Control procedures whose effectiveness depends upon segregation of duties can be circumvented by collusion. Similarly, control procedures can be circumvented intentionally by management with respect either to the execution and recording of transactions or with respect to the estimates and judgments required in the preparation of financial statements. Further projection of any evaluation of internal accounting control to future periods is subject to the risk that the procedures may become inadequate because of changes in conditions and that the degree of compliance with the procedures may deteriorate.

Our study and evaluation of the system of internal accounting control for the period July 1, 1982 to June 30, 1995,

which was made for the purposes set forth in the first paragraph above, would not necessarily disclose all weaknesses in the system. However, such study and evaluation disclosed conditions that we believe to be a weakness.

Annual and Sick Leave Balances

Our examination of annual and sick leave balances indicates some employees' balances were not correct. The following schedule shows the apparent errors located during our testing:

<u>EMPLOYEE</u>	<u>AGENCY SICK LEAVE BALANCE (DAYS)</u>	<u>AUDITED SICK LEAVE BALANCE (DAYS)</u>	<u>DIFFERENCE (DAYS)</u>
#1	158.58	160.40	1.82
#2	16.75	17.83	1.08
#3	20.09	22.65	2.56
#4	245.36	244.11	(1.25)
#5	4.23	3.64	(0.59)

<u>EMPLOYEE</u>	<u>AGENCY ANNUAL LEAVE BALANCE (DAYS)</u>	<u>AUDITED ANNUAL LEAVE BALANCE (DAYS)</u>	<u>DIFFERENCE (DAYS)</u>
#1	8.05	3.55	(4.5)
#2	18.55	16.56	2.01
#3	36.37	36.95	(0.58)
#4	50.49	51.49	(1.00)
#5	0.00	(0.91)	(0.91)

Any errors in annual and sick leave balances could result in employees being over compensated or under compensated for their services at the time of their resignation or retirement. Commission staff reviewed the leave records of the affected employees and agreed the balances were in error and the necessary corrections were made.

We recommend the Commission strengthen internal controls in the area of the computation of employee leave balances.

AGENCY'S RESPONSE

The errors found in some employees' balances for annual and sick leave were reviewed by Commission staff and corrected as necessary. The ten errors found over the review period were simple mathematical errors. The Commission has already implemented changes in the process of computation of employee leave balances that will correct this problem and strengthen the internal control in this area.

INDEPENDENT AUDITORS' OPINION

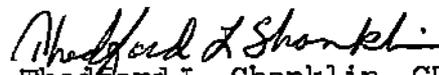
The Joint Committee on Government and Finance:

We were required to audit the statement of appropriations/cash receipts, expenditures/disbursements and changes in fund balances of the West Virginia Commission on Aging for the years ended June 30, 1995 and June 30, 1994. The financial statement is the responsibility of the management of the West Virginia Commission on Aging.

The vast majority of funds received by the West Virginia Commission on Aging from both State and Federal sources are transferred to local service providers, primarily the Area Agencies on Aging to provide services. We are unable to lawfully perform audits of these local service providers. Of the total expenditures of State and Federal funds, the amounts transferred to local service providers approximated 93% or \$13,919,601.56 for the year ended June 30, 1995 and 95% or \$12,963,540.63 for the year ended June 30, 1994. We were unable to apply alternative procedures to satisfy ourselves as to the fairness of these amounts.

Since the vast majority of State and Federal funds received by West Virginia Commission on Aging are transferred for ultimate use by the local service providers, the scope of our work was not sufficient to enable us to express, and we do not express, an opinion on the financial statement of the West Virginia Commission on Aging.

Respectfully submitted,



Theodore L. Shanklin, CPA, Director  
Legislative Post Audit Division

December 4, 1995

Auditors: Michael E. Sizemore, CPA, Supervisor  
Timothy C. Butler, CPA  
Larry D. Bowman  
Jason A. Haught

WEST VIRGINIA COMMISSION ON AGING

STATEMENT OF APPROPRIATIONS / CASH RECEIPTS, EXPENDITURES,

DISBURSEMENTS AND CHANGES IN FUND BALANCES

UNAUDITED

	<u>Year Ended June 30, 1995</u>		
	<u>General Revenue</u>	<u>Special Revenue</u>	<u>Federal Programs</u>
<b>Appropriations/Cash Receipts:</b>			
Appropriations	\$3,281,925.00	\$0.00	\$0.00
Federal Funds	0.00	0.00	10,770,398.76
Transfer from West Virginia Department of Health and Human Resources - Geriatrics and Long Term Care Fund 0403	0.00	502,500.00	0.00
Lottery Transfer	<u>0.00</u>	<u>600,000.00</u>	<u>0.00</u>
	3,281,925.00	1,102,500.00	10,770,398.76
<b>Expenditures / Disbursements:</b>			
Personal Services	115,918.00	0.00	382,468.91
Employee Benefits	50,888.85	0.00	101,177.34
Contractual and Professional - Pass Through to Area Agencies on Aging and Local Service Providers Counties and Municipalities - Area Agencies on Aging	2,826,826.43	1,257,206.89	1,410,582.24
Older American Act Formula Monies / USDA	0.00	0.00	8,424,986.00
Other Current Expenses	49,675.51	0.00	358,332.74
Repairs and Alterations	0.00	0.00	0.00
Equipment	<u>99.98</u>	<u>0.00</u>	<u>719.00</u>
	<u>3,043,408.77</u>	<u>1,257,206.89</u>	<u>10,678,266.23</u>
Appropriations / Cash Receipts Over (Under) Expenditures / Disbursements	238,516.23	(154,706.89)	92,132.53
Expirations And Expenditures After June 30	(213,515.64)	0.00	0.00
Beginning Balance	<u>25,000.00</u>	<u>254,450.71</u>	<u>86,737.31</u>
Ending Balance	<u>\$50,000.59</u>	<u>\$99,743.82</u>	<u>\$178,869.84</u>

See notes to financial statement

<u>Combined Totals</u>	<u>General Revenue</u>	<u>Year Ended June 30, 1994</u>		<u>Combined Totals</u>
		<u>Special Revenue</u>	<u>Federal Programs</u>	
\$3,281,925.00	\$3,162,076.00	\$0.00	\$0.00	\$3,162,076.00
10,770,398.76	0.00	0.00	9,433,226.48	9,433,226.48
502,500.00	0.00	577,500.00	0.00	577,500.00
<u>600,000.00</u>	<u>0.00</u>	<u>600,000.00</u>	<u>0.00</u>	<u>600,000.00</u>
15,154,823.76	3,162,076.00	1,177,500.00	9,433,226.48	13,772,802.48
498,386.91	112,742.00	0.00	317,010.45	429,752.45
152,066.19	50,212.37	0.00	83,691.60	133,903.97
5,494,615.56	2,687,397.01	1,141,423.64	1,529,264.75	5,358,085.40
8,424,986.00	0.00	0.00	7,605,455.23	7,605,455.23
408,008.25	57,815.89	0.00	46,289.38	104,105.27
0.00	28.60	0.00	0.00	28.60
818.98	0.00	0.00	752.41	752.41
<u>14,978,881.89</u>	<u>2,908,195.87</u>	<u>1,141,423.64</u>	<u>9,582,463.82</u>	<u>13,632,083.33</u>
175,941.87	253,880.13	36,076.36	(149,237.34)	140,719.15
(213,515.64)	(280,040.17)	0.00	0.00	(280,040.17)
<u>366,188.02</u>	<u>51,160.04</u>	<u>218,374.35</u>	<u>235,974.65</u>	<u>505,509.04</u>
<u>\$328,614.25</u>	<u>\$25,000.00</u>	<u>\$254,450.71</u>	<u>\$86,737.31</u>	<u>\$366,188.02</u>

WEST VIRGINIA COMMISSION ON AGING

NOTES TO FINANCIAL STATEMENT

UNAUDITED

**Note A - Accounting Policies**

Accounting Method: The modified cash basis of accounting is followed for the General Revenue Fund. The major modification from the cash basis is that a 31 day carry-over period is provided at the end of each fiscal year for the payment of obligations incurred in that year. All balances of the General Revenue Fund appropriations for each fiscal year expire on the last day of such fiscal year and revert to the unappropriated surplus of the fund from which the appropriations were made, except that expenditures encumbered prior to the end of the fiscal year may be paid up to 31 days after the fiscal year-end; however, appropriations for buildings and land remain in effect until three years after the passage of the act by which such appropriations were made. The cash basis of accounting is followed by all other funds. Therefore, certain revenues and the related assets are recognized when received rather than when earned, and certain expenses are recognized when paid rather than when the obligation is incurred. Accordingly, the financial statement is not intended to present financial position and results of operations in conformity with generally accepted accounting principles.

Expenditures paid after June 30 in the carry-over period and expirations were as follows:

	<u>EXPENDITURES</u>		<u>EXPIRATIONS</u>	
	<u>PAID AFTER JUNE 30,</u>		<u>JULY 31,</u>	<u>JULY 31,</u>
	<u>1995</u>	<u>1994</u>	<u>1995</u>	<u>1994</u>
Personal Services	\$ 0.00	\$ 0.00	\$ 1.00	\$ 0.00
Annual Increment	0.00	0.00	109.00	0.00
Employee Benefits	654.62	842.56	7.53	7.07
Unclassified	40,745.65	78,034.06	0.00	1,330.88
Local Programs				
Service Delivery				
Costs	150,031.77	181,778.19	1,729.62	3,248.52
Senior Citizens				
Centers-Land Acquisition,				
Construction and Repairs				
and Alterations	0.00	0.00	0.00	0.00
Silver Haired				
Legislature	0.00	0.00	0.00	0.00
Area Agencies				
Administration	754.42	0.00	1.00	1.00
Ombudsman	<u>19,481.03</u>	<u>12,565.00</u>	<u>1.00</u>	<u>2,232.89</u>
	<u>\$211,667.49</u>	<u>\$273,219.81</u>	<u>\$1,848.15</u>	<u>\$6,820.36</u>

Combined Totals: The combined totals contain the totals of similar accounts of the various funds. Since the appropriations and cash receipts of certain funds are restricted by various laws, rules and regulations, the totaling of the accounts is for memorandum purposes only and does not indicate that the combined totals are available in any manner other than that provided by such laws, rules and regulations.

**Note B - Pension Plan**

All eligible employees are members of the West Virginia Public Employees' Retirement System. Employee contributions are 4.5% of this compensation and employees are vested under certain circumstances. The West Virginia Commission on Aging matches contributions at 9.5% of the compensation on which the employee made contributions. The West Virginia Commission on Aging's pension expenditures were as follows:

	<u>YEAR ENDED JUNE 30,</u>	
	<u>1995</u>	<u>1994</u>
Federal Programs	\$30,000.30	\$27,529.64
Special Revenue	<u>17,280.63</u>	<u>15,874.93</u>
	<u>\$47,280.93</u>	<u>\$43,404.57</u>

**SUPPLEMENTAL INFORMATION**

**WEST VIRGINIA COMMISSION ON AGING**  
**STATEMENTS OF APPROPRIATIONS AND EXPENDITURES**

**GENERAL REVENUE**

**UNAUDITED**

	<b><u>Year Ended June 30,</u></b>	
	<b><u>1995</u></b>	<b><u>1994</u></b>
<b><u>Personal Services - Fund 0420-001</u></b>		
Appropriations	\$113,655.00	\$110,795.00
Expenditures	<u>113,654.00</u>	<u>110,795.00</u>
	1.00	0.00
Transmittals Paid After June 30	<u>0.00</u>	<u>0.00</u>
Balance	<u>\$1.00</u>	<u>\$0.00</u>
<b><u>Annual Increment - Fund 0420-004</u></b>		
Appropriations	\$2,373.00	\$1,947.00
Expenditures	<u>2,264.00</u>	<u>1,947.00</u>
	109.00	0.00
Transmittals Paid After June 30	<u>0.00</u>	<u>0.00</u>
Balance	<u>\$109.00</u>	<u>\$0.00</u>
<b><u>Employee Benefits - Fund 0420-010</u></b>		
Appropriations	\$51,551.00	\$51,062.00
Expenditures	<u>51,543.47</u>	<u>51,054.93</u>
	7.53	7.07
Transmittals Paid After June 30	<u>654.62</u>	<u>842.56</u>
Balance	<u>\$662.15</u>	<u>\$849.63</u>

**WEST VIRGINIA COMMISSION ON AGING**  
**STATEMENTS OF APPROPRIATIONS AND EXPENDITURES**

**GENERAL REVENUE**

**UNAUDITED**

	<b><u>Year Ended June 30.</u></b>	
	<b><u>1995</u></b>	<b><u>1994</u></b>
<b><u>Unclassified - Fund 0420-099</u></b>		
Appropriations	\$191,942.00	\$175,868.00
Expenditures:		
Contractual and Professional - Pass Through to Area Agencies on Aging and Local Service Providers	136,831.86	109,974.27
Other Current Expenses	<u>55,110.14</u>	<u>64,562.85</u>
	<u>191,942.00</u>	<u>174,537.12</u>
	0.00	1,330.88
Transmittals Paid After June 30	<u>40,745.65</u>	<u>78,034.06</u>
Balance	<u>\$40,745.65</u>	<u>\$79,364.94</u>
<b><u>Local Programs Service Delivery Costs - Fund 0420-200</u></b>		
Appropriations	\$2,475,250.00	\$2,475,250.00
Expenditures:		
Contractual and Professional - Pass Through to Area Agencies on Aging and Local Service Providers	2,473,520.38	2,472,001.48
	1,729.62	3,248.52
Transmittals Paid After June 30	<u>150,031.77</u>	<u>181,778.19</u>
Balance	<u>\$151,761.39</u>	<u>\$185,026.71</u>

**WEST VIRGINIA COMMISSION ON AGING**  
**STATEMENTS OF APPROPRIATIONS AND EXPENDITURES**  
**GENERAL REVENUE**  
**UNAUDITED**

	<u>Year Ended June 30,</u>	
	<u>1995</u>	<u>1994</u>
<b><u>Senior Citizens Centers - Land Acquisition, Construction and Repairs and Alterations - Fund 0420-201</u></b>		
Appropriations	\$100,000.00	\$0.00
Reappropriation - FY 1992	<u>25,000.00</u>	<u>51,160.04</u>
	125,000.00	51,160.04
Expenditures:		
Contractual and Professional - Pass Through to Area Agencies on Aging and Local Service Providers	<u>74,999.41</u>	<u>26,160.04</u>
	50,000.59	25,000.00
Transmittals Paid After June 30	<u>0.00</u>	<u>0.00</u>
Balance	<u>\$50,000.59</u>	<u>\$25,000.00</u>
<b><u>Silver Haired Legislature - Fund 0420-202</u></b>		
Appropriations	\$14,400.00	\$14,400.00
Expenditures:		
Contractual and Professional - Pass Through to Area Agencies on Aging and Local Service Providers	<u>14,400.00</u>	<u>14,400.00</u>
	0.00	0.00
Transmittals Paid After June 30	<u>0.00</u>	<u>0.00</u>
Balance	<u>\$0.00</u>	<u>\$0.00</u>

**WEST VIRGINIA COMMISSION ON AGING**  
**STATEMENTS OF APPROPRIATIONS AND EXPENDITURES**

**GENERAL REVENUE**

**UNAUDITED**

	<b><u>Year Ended June 30.</u></b>	
	<b><u>1995</u></b>	<b><u>1994</u></b>
<b><u>Area Agencies Administration - Fund 0420-203</u></b>		
Appropriations	\$87,429.00	\$87,429.00
Expenditures:		
Contractual and Professional - Pass Through to Area Agencies on Aging and Local Service Providers	<u>87,428.00</u> 1.00	<u>87,428.00</u> 1.00
Transmittals Paid After June 30	<u>754.42</u>	<u>0.00</u>
Balance	<u>\$755.42</u>	<u>\$1.00</u>
<b><u>Ombudsman - Fund 0420-204</u></b>		
Appropriations	\$245,325.00	\$245,325.00
Expenditures:		
Contractual and Professional - Pass Through to Area Agencies on Aging and Local Service Providers	<u>245,325.00</u> 0.00	<u>243,092.11</u> 2,232.89
Transmittals Paid Through July 1-30	<u>19,481.03</u>	<u>12,565.00</u>
Balance	<u>\$19,481.03</u>	<u>\$14,797.89</u>

**WEST VIRGINIA COMMISSION ON AGING**  
**STATEMENTS OF CASH RECEIPTS, DISBURSEMENTS AND**  
**CHANGES IN CASH BALANCE**  
**SPECIAL REVENUE**  
**UNAUDITED**

	<u>Year Ended June 30,</u>	
	<u>1995</u>	<u>1994</u>
<b><u>Community Care Services Fund - Fund 5400-640</u></b>		
Cash Receipts:		
Transfer from West Virginia Department of Health and Human Resources	\$502,500.00	\$577,500.00
Disbursements:		
Contractual and Professional - Pass Through to Area Agencies on Aging and Local Service Providers	<u>647,245.59</u>	<u>460,924.36</u>
Cash Receipts (Under) Over Disbursements	(144,745.59)	116,575.64
Beginning Balance	<u>148,429.44</u>	<u>31,853.80</u>
Ending Balance	<u>\$3,683.85</u>	<u>\$148,429.44</u>
<b><u>Group Insurance Benefits Fund - Fund 5401-640</u></b>		
Cash Receipts	\$0.00	\$0.00
Disbursements	<u>0.00</u>	<u>0.00</u>
	0.00	0.00
Beginning Balance	<u>1,405.39</u>	<u>1,405.39</u>
Ending Balance	<u>\$1,405.39</u>	<u>\$1,405.39</u>

**WEST VIRGINIA COMMISSION ON AGING**  
**STATEMENTS OF CASH RECEIPTS, DISBURSEMENTS AND**  
**CHANGES IN CASH BALANCE**  
**SPECIAL REVENUE**  
**UNAUDITED**

	<u>Year Ended June 30.</u>	
	<u>1995</u>	<u>1994</u>
<u><b>Low Income Energy Assistance For Elderly Fund - Fund 5402-640</b></u>		
Cash Receipts	\$0.00	\$0.00
Disbursements	<u>0.00</u>	<u>0.00</u>
	0.00	0.00
Beginning Balance	<u>6,834.96</u>	<u>6,834.96</u>
Ending Balance	<u>\$6,834.96</u>	<u>\$6,834.96</u>
 <u><b>Continuum of Care Program Fund - Fund 5403-640</b></u>		
Cash Receipts	\$0.00	\$0.00
Disbursements	<u>0.00</u>	<u>0.00</u>
	0.00	0.00
Beginning Balance	<u>660.23</u>	<u>660.23</u>
Ending Balance	<u>\$660.23</u>	<u>\$660.23</u>

**WEST VIRGINIA COMMISSION ON AGING**  
**STATEMENTS OF CASH RECEIPTS, DISBURSEMENTS AND**  
**CHANGES IN CASH BALANCE**  
**SPECIAL REVENUE**  
**UNAUDITED**

	<u>Year Ended June 30,</u>	
	<u>1995</u>	<u>1994</u>
<b><u>Job Training Partnership Act Program - Fund 5404-640</u></b>		
Cash Receipts	\$0.00	\$0.00
Disbursements	<u>0.00</u>	<u>0.00</u>
	0.00	0.00
Beginning Balance	<u>0.00</u>	<u>0.00</u>
Ending Balance	<u>\$0.00</u>	<u>\$0.00</u>
<b><u>Senior Center-Land Acquisitions, Construction and Repairs and Alterations Fund - Fund 5406-640</u></b>		
Cash Receipts	\$0.00	\$0.00
	<u>0.00</u>	<u>0.00</u>
	0.00	0.00
Disbursements:		
Contractual and Professional - Pass Through to Area Agencies on Aging and Local Service Providers	<u>75,000.00</u>	<u>50,000.00</u>
Cash Receipts (Under) Disbursements	(75,000.00)	(50,000.00)
Beginning Balance	<u>75,000.00</u>	<u>125,000.00</u>
Ending Balance	<u>\$0.00</u>	<u>\$75,000.00</u>

**WEST VIRGINIA COMMISSION ON AGING**  
**STATEMENT OF APPROPRIATIONS AND EXPENDITURES**  
**SPECIAL REVENUE**  
**UNAUDITED**

	<u>Year Ended June 30,</u>	
	<u>1995</u>	<u>1994</u>
<b><u>Lottery Net Profits Fund - Fund 5405-099</u></b>		
Appropriations	\$600,000.00	\$600,000.00
Expenditures:		
Contractual and Professional - Pass Through to Area Agencies on Aging and Local Service Providers	<u>599,999.70</u>	<u>599,515.75</u>
	0.30	484.25
Transmittals Paid After June 30	<u>87,159.09</u>	<u>21,636.44</u>
Balance	<u>\$87,159.39</u>	<u>\$22,120.69</u>

WEST VIRGINIA COMMISSION ON AGING  
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS  
CASH CONTROL - SENIOR SUPPORT  
FUND 5405-640  
UNAUDITED

	<u>Year Ended June 30.</u>	
	<u>1995</u>	<u>1994</u>
<b><u>Lottery Net Profits Fund - Cash Control - Fund 5405-640</u></b>		
Beginning Balance:		
State Treasury	\$22,120.69	\$52,619.97
Cash Receipts:		
Lottery Transfer	<u>600,000.00</u>	<u>600,000.00</u>
TOTAL CASH TO ACCOUNT FOR	<u>\$622,120.69</u>	<u>\$652,619.97</u>
Disbursements:		
Contractual and Professional - Pass Through to Area Agencies on Aging and Local Service Providers	\$600,483.95	\$599,515.75
Add Transmittals Paid July 1-31 Beginning; and (Less) Transmittals Paid July 1-31 Ending:		
Contractual and Professional - Pass Through to Area Agencies on Aging and Local Service Providers	21,636.44	52,619.97
Contractual and Professional - Pass Through to Area Agencies on Aging and Local Service Providers	<u>(87,159.09)</u>	<u>(21,636.44)</u>
	<u>(65,522.65)</u>	30,983.53
Ending Balance:	534,961.30	630,499.28
State Treasury	<u>87,159.39</u>	<u>22,120.69</u>
TOTAL CASH ACCOUNTED FOR	<u>\$622,120.69</u>	<u>\$652,619.97</u>

**WEST VIRGINIA COMMISSION ON AGING**  
**STATEMENT OF APPROPRIATIONS AND EXPENDITURES**  
**FEDERAL PROGRAM**  
**UNAUDITED**

	<u>Year Ended June 30,</u>	
	<u>1995</u>	<u>1994</u>
<b><u>Unclassified - Fund 8724-096</u></b>		
Appropriations	\$11,431,000.00	\$11,260,000.00
Supplemental Appropriations - Governor	<u>400,000.00</u>	<u>0.00</u>
	11,831,000.00	11,260,000.00
Expenditures:		
Personal Services	382,468.91	317,010.45
Employee Benefits	101,687.08	88,697.68
Contractual and Professional - Pass Through to Area Agencies on Aging and Local Service Providers	1,414,647.62	1,534,616.77
Counties and Municipalities - Area Agencies on Aging		
Older American Act Formula Monies/USDA	8,501,762.00	7,670,302.23
Other Current Expenses	361,505.91	48,446.38
Equipment	<u>871.15</u>	<u>752.41</u>
	<u>10,763,042.67</u>	<u>9,657,825.92</u>
	1,067,957.33	1,602,174.08
Transmittals Paid After June 30	<u>160,138.54</u>	<u>75,362.10</u>
Balance	<u>\$1,228,095.87</u>	<u>\$1,677,536.18</u>

**WEST VIRGINIA COMMISSION ON AGING  
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS  
CASH CONTROL - FUND 8724-700  
FEDERAL PROGRAM  
UNAUDITED**

	<u>Year Ended June 30,</u>	
	<u>1995</u>	<u>1994</u>
<b>Beginning Balance:</b>		
State Treasury	\$86,737.31	\$235,974.65
<b>Cash Receipts:</b>		
U.S. Department of Health and Human Services	7,815,012.06	6,878,149.00
U.S. Department of Labor	914,295.70	879,748.48
U.S. Department of Agriculture	1,655,933.00	1,675,329.00
Corporation for National Service	<u>385,158.00</u>	<u>0.00</u>
	<u>10,770,398.76</u>	<u>9,433,226.48</u>
<b>TOTAL CASH TO ACCOUNT FOR</b>	<b><u>\$10,857,136.07</u></b>	<b><u>\$9,669,201.13</u></b>
<b>Ending Balance:</b>		
State Treasury	\$178,869.84	\$86,737.31
<b>Disbursements:</b>		
Personal Services	382,468.91	317,010.45
Employee Benefits	101,687.08	86,697.68
Contractual and Professional - Pass Through to Area Agencies on Aging and Local Service Providers	1,414,647.62	1,534,616.77
Counties and Municipalities - Area Agencies on Aging Older American Act Formula Monies/USDA	8,501,762.00	7,670,302.23
Other Current Expenses	361,505.91	48,446.38
Equipment	<u>971.15</u>	<u>752.41</u>
	<u>10,763,042.67</u>	<u>9,657,825.92</u>
<b>Add: Transmittals Paid July 1-31 Beginning; and (Less) Transmittals Paid July 1-31 Ending:</b>		
Employee Benefits	3,006.08	0.00
(Employee Benefits)	(3,515.82)	(3,006.08)
Contractual and Professional	5,352.02	0.00
(Contractual and Professional)	(9,417.40)	(5,352.02)
Counties and Municipalities	64,847.00	0.00
(Counties and Municipalities)	(141,623.00)	(64,847.00)
Other Current Expenses	2,157.00	0.00
(Other Current Expenses)	(5,330.17)	(2,157.00)
Equipment	0.00	0.00
(Equipment)	<u>(252.15)</u>	<u>0.00</u>
	<u>(84,776.44)</u>	<u>(75,362.10)</u>
	<u>10,678,266.23</u>	<u>9,582,463.82</u>
<b>TOTAL CASH ACCOUNTED FOR</b>	<b><u>\$10,857,136.07</u></b>	<b><u>\$9,669,201.13</u></b>

WEST VIRGINIA COMMISSION ON AGING

RECONCILIATIONS

JUNE 30, 1995

SPECIAL REVENUE/FEDERAL PROGRAM

UNAUDITED

Community Care Services Fund -  
Fund 5400-640

Balance per State Treasury and Agency \$3,683.85

Group Insurance Benefits Fund -  
Fund 5401-640

Balance per State Treasury and Agency \$1,405.39

Low Income Energy Assistance For Elderly  
Fund - 5402-640

Balance per State Treasury and Agency \$6,834.96

Continuum of Care Program Fund -  
Fund 5403-640

Balance per State Treasury and Agency \$680.23

Job Training Partnership Act Fund -  
Fund 5405-640

Balance per State Treasury and Agency \$0.00

Lottery Net Profits Fund -  
Fund 5405-640

Balance per State Treasury and Agency \$87,159.39

Consolidated Federal Funds General Administration Fund -  
Fund 8724-700

Balance per State Treasury and Agency \$178,869.84

STATE OF WEST VIRGINIA

OFFICE OF LEGISLATIVE AUDITOR, TO WIT:

I, Thedford L. Shanklin, CPA, Director of the Legislative Post Audit Division, do hereby certify that the report of audit appended hereto was made under my direction and supervision, under the provisions of the West Virginia Code, Chapter 4, Article 2, as amended, and that the same is a true and correct copy of said report.

Given under my hand this 9th day of June,  
1996.

*Thedford L. Shanklin*

Thedford L. Shanklin, CPA, Director  
Legislative Post Audit Division

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