

STATE OF WEST VIRGINIA

AUDIT REPORT

OF

WEST VIRGINIA DEPARTMENT OF CULTURE AND HISTORY

FOR THE PERIOD

JULY 1, 1977 - JUNE 30, 1979



OFFICE OF LEGISLATIVE AUDITOR

CAPITOL BUILDING

CHARLESTON, WEST VIRGINIA 25305

West Virginia



LEGISLATIVE AUDITOR

CHARLESTON

The Honorable Encil Bailey
Legislative Auditor
State Capitol - Main Unit
Charleston, West Virginia

Sir:

In compliance with your instructions and the provisions of the West Virginia Code, Chapter 4, Article 2, as amended, we have examined the accounts of the West Virginia Department of Culture and History.

Our examination covered the period July 1, 1977 to and including June 30, 1979. The results of this examination are set forth on the following pages of this report.

Respectfully submitted,

Thedford L. Shanklin

Thedford L. Shanklin, CPA, Director
Legislative Postaudit Division

TLS:nk/rmh/led

WEST VIRGINIA DEPARTMENT OF CULTURE AND HISTORY

FOR THE PERIOD

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WEST VIRGINIA DEPARTMENT OF CULTURE AND HISTORY

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WEST VIRGINIA DEPARTMENT OF CULTURE AND HISTORY

INTRODUCTION

The Department of Culture and History was created by an Act of the Legislature effective July 1, 1977 as set forth in Article 1, Chapter 29, Code of West Virginia. The Department of Archives and History and several divisions of the Department of Commerce were merged upon their abolishment into the Department of Culture and History. The Department consists of four divisions: Administration, Archives and History, Arts and Humanities, and Historic Preservation; and, two corresponding citizens commissions: Archives and History Commission and Arts and Humanities Commission.

Housed in the West Virginia Science and Culture Center, the purposes and duties of the Department are to advance, foster and promote the creative and performing arts and crafts, including both indoor and outdoor exhibits and performances; to identify, acquire, mark, and care for historical, prehistorical, archaeological and unique architectural sites, structures and objects in the State; to coordinate all cultural and artist activities in the state government and at the state owned facilities; to acquire, preserve and classify books, documents and memorabilia of historical interest or importance; and in general to do all things necessary or convenient to preserve and advance the culture of the State.

Administration Division

The Administration Division provides central administrative, programmatic, technical, security and information services for all divisions and coordinates the operations and affairs of the divisions, commissions, and allied activities of the Department.

The Administration Division is also responsible for the assignment, allocation, utilization and occupancy of space in all facilities assigned to the Department. To achieve this, the Administration Division has established

two divisions within itself: the Operations and Programming Divisions.

The Programming Division plans and schedules activity and exhibits both for the Culture Center complex and the divisions within the Department of Culture and History. Additionally, it takes activity throughout the State to serve needs beyond the Charleston based facility. Also, it sees to the publishing of a quarterly folklife publication, Goldenseal, and operates The Shop, a marketing outlet for the craftspeople, musicians and writers in West Virginia.

The Operations Division sees to the operation of the building and the activities; provides security for the Culture Center and its contents; conducts tours of the Center and extends technical assistance in many areas of theatre to groups around West Virginia to advance their development.

Archives and History Division

The Archives and History Division of the Department of Culture and History traces its roots back to early beginnings as a private sector organization in 1869. It joined State government in 1905 as the Bureau of Archives and History under the Board of Public Works. With Legislation enacted in 1925, the agency became the Department of Archives and History and remained under this title headquartered in the State Capitol Building until its integration into the Department of Culture and History in 1977.

Present Legislation empowers this Division to maintain a State Library, the West Virginia Archives, and the State Museum, to erect historical markers and to edit and publish a quarterly journal. The Archives and History Division also provides support and technical assistance to the West Virginia Historical Society and all other historical society groups in the State.

Archives and History Commission

The Archives and History Commission was created under Chapter 7, Acts of the Legislature, 1st Extraordinary Session, 1977, and replaced the West Virginia Antiquities Commission effective July 1, 1977. This Commission consists of nine members appointed by the Governor with the consent of the Senata. The

Director of Archives and History Division, President of the State Historical Society, Director of State Geological and Economic Survey, President of the State Historical Association of College and University Teachers and the State Historic Preservation Officer shall serve ex officio. Each member or ex officio member of the Commission shall serve without compensation, but shall be reimbursed for all reasonable and necessary expenses actually incurred in the performance of their duties.

The Commission advises the Commissioner of the Department of Culture and History and the Director of the Archives and History Division concerning the accomplishments of the purposes of that Division and to establish a state plan with respect thereto; approves and distributes grants-in-aid and awards from federal and state funds; encourages and promotes the purpose of the Archives and History Division.

Arts and Humanities Division

The Arts and Humanities Division involves artists, craftspeople, arts institution and citizens of West Virginia in on-going programs which promote the development of the arts. The Division provides financial and technical assistance to further develop arts through the communities of West Virginia.

The Arts and Humanities Commission

The West Virginia Arts and Humanities Commission which was created by Chapter 20, Acts of Legislature, Regular Session 1967; continued under Chapter 85, Acts, Regular Session, 1977, replaced the West Virginia Arts and Humanities Council. The Commission consists of fifteen members appointed by the Governor with the consent of the Senate. The Director of the Arts and Humanities Division shall be an ex officio nonvoting member. Each member or ex officio member of the Commission shall serve without compensation, but shall be reimbursed for all reasonable and necessary expenses actually incurred in the performance of their duties.

The Commission advises the Commissioner of the Department of Culture and History and the Director of the Arts and Humanities Division concerning the accomplishments of the purposes of the Division and to establish a state plan with respect thereto; approves and distributes grants-in-aid and awards from federal and state funds; stimulates and promotes performing and creative arts in the State.

Historic Preservation Division

With the creation of the Department of Culture and History in the 1977-78 year, the Historic Preservation Unit administratively absorbed the functions of the former West Virginia Antiquities Commission which operates from a base in Morgantown. With the Director of the Historic Preservation Office also serving as the State Preservation Officer, the confusion in functions which had existed since 1966 between the Antiquities Commission and the State Historic Preservation Office has ended. With this legislation, an Archives and History Commission within which the Historic Sites Board of Review was created to approve nominations of West Virginia properties to the National Register of Historic Places.

Present legislation empowers the Historic Preservation Unit to identify, acquire, mark and care for historical, prehistorical, archaeological, and unique architectural sites, structures and objects in the State. Operating under Federal Public Law 89-665, the Secretary of the Interior makes annual grants to the Historic Preservation Unit for the purpose of preparing comprehensive statewide preservation of historic properties.

During the period covered by this audit, the Department of Culture and History was under the jurisdiction of the same Commissioner, Norman L. Fagan.

Other key personnel are:

Deputy Commissioner
Administrative Assistant
Director of Information Services

Gregory C. Devereaux
Caroline Rapping
Carolanne S. Griffith

Administrative Officer	JoAnn Huffman
Comptroller	Florence Yocum
Grants Administrator	David Johnson
Director of Archives and History	Rodney A. Pyles
Director of Arts and Humanities	James B. Andrews
Director of Historic Preservation Unit	Clarence E. Moran, AIA

Members of the Archives and History Commission as of June 30, 1979

were:

<u>Members</u>	<u>Location</u>	<u>Term Expires</u>
Dr. Leonard Davis	Morgantown	6/30/78
Mr. Steve Branner (Architect)	South Charleston	6/30/79
Dr. Paul H. Price	Morgantown	6/30/79
Vacant		6/30/79
Mrs. Douglas Ey	Huntington	6/30/80
Mr. Daniel B. Fowler (Archaeologist)	Morgantown	6/30/80
Mrs. Ogden Nutting	Wheeling	6/30/80
Mrs. G. Roderick Cheeseman	Martinsburg	6/30/81
Dr. Robert F. Munn	Morgantown	6/30/81

<u>Ex Officio</u>	<u>Location</u>
Dr. Kenneth Bailey, President State Historical Society	Elkview
Mr. Robert B. Erwin, Director W. Va. Geological and Economic Survey	Morgantown
Dr. Fred Barkey, President (Historic) W. Va. Historical Association	Charleston
Mr. Clarence Moran, Director Historic Preservation Unit W. Va. Department of Culture and History	Charleston
Mr. Rodney A. Pyles, Director Division of Archives and History W. Va. Department of Culture and History	Charleston

Those persons serving as members of the Arts and Humanities Commission on June 30, 1979 were:

<u>Members</u>	<u>Location</u>	<u>Term Expires</u>
Mrs. William Birke	Huntington	6/30/79
Mr. D. Gene Jordan	Charleston	6/30/79
Mrs. James Pappas	Parkersburg	6/30/79
Mr. Jerry Rose	Beckley	6/30/79
Mrs. Harvey Shreve	Charleston	6/30/79
Mrs. W. B. Bittinger	Oak Hill	6/30/80
Mr. William M. Davis	Charleston	6/30/80
Mr. John Drosick	Thorpe	6/30/80
Mrs. Joseph R. Goodwin	Ripley	6/30/80
Dr. Ronald L. Jones, Jr.	Shepherdstown	6/30/80
Mr. Ernest W. James	Clarksburg	6/30/81
Mr. James Comstock	Richwood	6/30/81
Mr. Mack Samples	Glenville	6/30/81
Mrs. Janis Stein	Wheeling	6/30/81
Mrs. Della Brown Taylor	Charleston	6/30/81

Ex Officio

Mr. James B. Andrews, Director Hurricane
Division of Arts and Humanities, W. Va.
Department of Culture and History

On the Archives and History Commission no replacement has been named for Dr. Leonard Davis and the vacant term which expired June 30, 1979 was never filled.

Three members of the Arts and Humanities Commission resigned prior to the expiration of their terms: Mrs. Harvey Shreve, Mr. John Drosick, and Mr. James Comstock.

SUMMARY OF FINDINGS AND RECOMMENDATIONS

1. Copies of cards authorizing deduction for U.S. Savings Bonds are not kept by the Department.

We recommend that copies of all such deduction cards be kept by the Department.

2. A daily record of attendance and hours worked is not kept for each and every employee.

We recommend that the Department institute the use of attendance and time reports and these records be reviewed and approved by supervisory personnel.

3. Records of sick and annual leave earned and taken and of compensatory time authorized, earned, and taken are too relaxed. Also, the Department has no written rules and regulations or personnel policies.

We recommend that written rules and regulations and procedures be distributed to all employees; more accurate records be maintained; and annual leave reports be reconciled with and approved by supervisory personnel each month.

4. Some items of equipment have no inventory tags, some have tags applicable to the agency from which it was inherited, and some have tags from the old agency as well as the Department of Culture and History. No record is kept of low value items of equipment or that obtained from Surplus Property.

We recommend that a complete physical inventory be conducted annually; all equipment subject to tagging be listed on separate records; and, location records be kept up-to-date.

5. The historic preservation function of the Division of Archives and History as set forth in the Code is being administered by a separate division, the Historic Preservation Unit.

We recommend that the Department reorganize to comply with the Code and legislation be proposed to change the present mandated organization to what is considered a more efficient, effective, logical arrangement.

6. A complete inventory of the Museum has not been conducted. Also, the Museum preparation room contains items that are not properly stored or safeguarded; numerous employees have access to this area; there is little control over entry by those other than Museum personnel.

We recommend that a complete inventory of the Museum collection be conducted annually and that security, safeguarding, and access procedures be reviewed and revised in the preparation room.

7. The Shop has not reimbursed the Department for 215 West Virginia Centennial Medallions sold through The Shop. Value of these Medallions is \$2,687.50.

We recommend that this amount be paid immediately by The Shop to the Department for deposit in the State Treasury to the appropriate account.

8. Federal grant management guidelines require that records, accounts, and approved evidence of liability be maintained to insure proper accounting for all program funds. The Department of Culture and History is not keeping the necessary cash receipts and disbursement records by individual grant number for funds received from the Department of the Interior as specified in these guidelines.

We recommend that the necessary records be established and maintained by individual grant number to bring the Department into compliance with federal requirements.

9. Invoices were paid during the July 1-30 period of fiscal year 1979 from two appropriated accounts for services actually received in fiscal year 1980.

We recommend that invoices processed during the fiscal year-end period be more closely examined, especially the dates on which services are received.

DEPARTMENT OF CULTURE AND HISTORY

GENERAL REMARKS

SCOPE OF AUDIT

An examination of the financial transactions of the Department of Culture and History, Charleston, West Virginia, has been completed. This audit covered the period July 1, 1977 through June 30, 1979 and was conducted on a cash basis. Included in the audit are all appropriated and reappropriated funds, special revenue accounts, and revenue sharing accounts.

APPROPRIATED FUNDS

All appropriated expenditures required for the general operation of the Department of Culture and History are

made from the following Accounts:

3510-00	Personal Services	3510-16	Braxton County Regatta
3510-01	Current Expense	3510-17	National Youth Science Camp
3510-02	Repairs and Alterations	3510-18	Cherry River Festival
3510-03	Equipment	3510-20	Mountain Heritage Arts and Crafts Fair
3510-06	Mountain State Forest Festival	3510-21	Wellsburg July 4th Celebration
3510-07	Theatre Arts of West Virginia	3510-22	Sternwheel Regatta
3510-08	Alpine Festival	3510-23	Sistersville Outboard Regatta
3510-09	Arts and Humanities Fund	3510-24	Ohio River Festival
3510-10	West Virginia Water Festival	3510-25	Ripley 4th of July Festival
3510-11	Tri-County Fair	3510-26	King Coal Festival
3510-12	Oil and Gas Festival	3510-27	Independence Hall, Wheeling
3510-13	White Water Weekend	3510-28	General Adam Stephen Memorial
3510-14	Calhoun County Wood Festival	3510-29	Prickett's Fort State Park
3510-15	New Martinsville		

Surplus funds were reappropriated from fiscal year 1974 in Account No. 3511-27, Independence Hall, Wheeling. These funds, plus reappropriation of balances from prior years in Account No. 3510-27, Independence Hall, Wheeling, are encumbered for restoration and preservation work on this historic site.

At the beginning of fiscal year 1979 Account No. 3510-17, National Youth Science Camp, with a balance of \$205,393.44, was transferred to the control of Economic and Community Development in the Governor's Office, Account No. 1210-10. Funds in this account also include reappropriation from prior years.

Because the Department of Culture and History personnel kept no records on this account for the one year that it was assigned to them, we were unable to audit the expenditures related to this account. The expenditure amounts were taken from the State Auditor's ledger in preparing our statements.

PERSONAL SERVICES

During the period covered by the audit personal services were expended as follows:

Account No. 3510-00	Personal Services
Account No. 3510-09	Arts and Humanities Fund
Account No. 8570-05	Arts and Humanities Staff Expansion
Account No. 8570-07	Antiquities Commission Historic Sites

In fiscal year 1977-78, personal services were paid directly from each of the four accounts. However, during fiscal year 1978-79 all personal services were paid from Account No. 3510-00 which was then reimbursed at the end of each month by the other three accounts. Employees of the Department are paid twice a month.

Social Security Matching and the Department's obligations to the Public Employees' Retirement and Insurance Boards are paid when due by intra-governmental transfer from the two special revenue accounts to the appropriate agencies.

In testing payroll procedures it was revealed that the Department is not keeping copies of cards authorizing deductions for U.S. Savings Bonds. Section 200-2 of the State Department of Labor Minimum Wage & Maximum Hours Standards for Employees, Law and Regulations, covers the content of records to be kept for all non-exempt employees by employers; and, paragraph K concerns total deductions taken from wages and their itemization. Those responsible for payroll records are not aware of the requirement that evidence on itemized deductions must be maintained and are, consequently, not in compliance with these regulations. We recommend that the Department of Culture and History keep copies of all such authorization cards in the future and obtain copies of those cards currently in force.

Paragraph G of this same Section covers records for hours worked each workday and total hours worked each workweek for each employee except those exempt under Section 301.

The Department is currently keeping a daily record of absenteeism but is not maintaining daily attendance and time records. Again, the management does not seem to be aware of the regulations and their non-compliance. Recipients of federal funds are also required to keep time and attendance records for individual employees.

We recommend that the Department of Culture and History institute the use of attendance and time records to be reviewed and approved by supervisory personnel.

A sample test of annual and sick leave records and compensatory time earned and taken showed, in our opinion, that these records are too relaxed. Further, the Department has no written personnel policies and procedures. Civil Service regulations state that records are to be maintained for each employee of time accrued as well as time used. The lack of quality in the records maintained can result in inadequate control of personal resources and abuse of leave time.

We recommend that written rules, regulations and procedures be distributed to all employees to acquaint them with Civil Service, Department of Labor, and Culture and History regulations and procedures as well as the employee's responsibility in this area; more accuracy be utilized in keeping the annual leave reports; annual leave reports be reconciled between supervisor and employee each month; and, subsequently approved by the supervisor each month.

EXPENDITURES

The review of expenditures was made from a sample of transmittals and intra-governmental transfers from all appropriated, special revenue, and revenue sharing accounts. Of those

transmittals tested, all entries were in accordance with state policy and procedures.

EQUIPMENT

During our examination of equipment in possession of the Department of Culture and History two items in the sample could not be identified due to absence of tags. Also, some property still carry tags from the former agency; some carry tags from the former as well as from Culture and History; and, some have no tags at all.

No record is kept of any equipment costing less than \$75.00 or acquired from Surplus Property. Some tags are kept in desk drawers instead of being affixed to the appropriate equipment. All equipment should be properly recorded and tagged, noting description, model and/or serial number, date purchased, cost, location, tag number, and any other pertinent information.

Because the personnel are not aware of the requirement to maintain complete inventory records, they are not aware of the loss of control over the equipment in their possession, especially the total value of their holdings, location of equipment, or the total number and condition of items for which they are responsible.

In order to update and complete the Department's inventory records we recommend that a complete physical inventory be conducted annually; all equipment subject to tagging be tagged; old agency tags be removed; all items not subject to tagging and all low-value items be listed on separate records; and, location records be kept up-to-date.

THE SHOP

The Shop, a private non-profit corporation, operated by the Department of Culture and History operates as a showplace and marketing outlet for the work of West Virginia's quality craftsmen.

The Shop occupies facilities in the Science and Culture Center building and is operated by two full-time state employees. The State receives no

funds from this corporation for rental of these facilities or for the expenses of the state employees maintaining The Shop. All income from The Shop is used for the purchase of additional craftwork and the support of technical and marketing programs.

We discussed with the Commissioner of the Department of Culture and History why a private non-profit corporation is allowed to exist on State premises and be maintained by State employees. The Commissioner's comments follow:

"The Shop is, first of all, an exhibit, a regular stop by all groups and individuals touring the building. For many years, it has been widely recognized that the need existed to have a showcase of quality West Virginia Crafts. It was impossible to see quality featured in most commercial establishments. One had to dig through three feet of Japanese plastic to find something of handmade quality. With the advent of the Center, it was finally possible to present such a showcase. So secondly, as a showcase, the Shop serves as a major marketing effort through which buyers and exhibitors are brought together with the producers so that their wares can receive a much wider distribution and acceptance. The Shop also provides Technical Assistance to shop owners in West Virginia by putting them in touch with the producers and assisting them in obtaining quality West Virginia crafts. Finally, and incidentally, The Shop is a retail outlet, and it is for this purpose that it was established as a non-profit corporation. It is commercially impossible to operate a shop of this type. It must be subsidized, and that is why the space is provided and two State employees are charged with fulfilling all three of its functions. It should be noted that even if The Shop were not a retail outlet, we would still have these two marketing positions on the staff.

There are no public funds in The Shop. It was initially advanced \$10,000 from the Bicentennial Grant awarded to open and operate the Science

and Culture Center. These funds have been repaid. Since the primary function of The Shop is promotional, it provides a unique tool to fulfill this function. Many State agencies purchase items for presentation to visiting dignitaries. When the retail function of The Shop was established, it was determined that it could not function within State government because all items in The Shop are selected by an independent jury of West Virginia craftsmen so that only the very highest quality is maintained. Income from The Shop is used to purchase crafts, to restock its inventory, and for other promotional efforts on behalf of our craftsmen."

SPECIAL REVENUE ACCOUNTS

The Department had eight active special revenue accounts during the audit period. Five of these accounts received

and disbursed federal funds during fiscal years 1978 and 1979 or disbursed federal funds received prior to the audit period. These accounts are:

8570-05 - Arts and Humanities
Staff Expansion

The National Endowment for the Arts provided funds for one staff position plus fringe benefits. This account

is to be phased out.

8570-06 - Restoration of
Independence Hall

Part of the restoration and preservation work on this historic site is being financed by a grant from the

Department of Housing and Urban Development.

8570-08 - American Revolution
Bicentennial Commission

Federal funds to be used in West Virginia's celebration of the Bicentennial were deposited in this account;

grants were also made to local commissions to help finance their projects.

This account has been closed.

8570-09 - West Virginia Arts &
Humanities Council

This account also receives funds from the National Endowment for the Arts for programs and projects sponsored

by the Department and by subgrantees for local events.

8580-07 - Antiquities Commission
Historic Sites

Entitlements to West Virginia from the Department of the Interior's preservation funds are deposited in this

account to cover expenses for planning and surveying (salaries, benefits, travel, etc.) as well as funds to subgrantees for actual preservation and restoration construction work.

8580-08 - Purchase of Historic
Markers

The original funds in this account were derived from the sale of a book on historical markers; receipts during

the audit period came from the sale of West Virginia Centennial Medallions.

New and replacement markers are purchased from this account.

8580-09 - Historic Highway
Marker Fund

Part of the receipts from the sale of the book on historical markers was deposited in this account to be used

to purchase highway markers.

8580-10 - Unclassified Expenses

Cash receipts in this account are from photocopy charges collected from users of the facilities in the Divi-

sion of Archives and History and from reimbursement by the West Virginia Historical Society for postage, supplies, etc., used to mail the historical quarterly. Disbursements are primarily for rental charges for the photocopier and for copier supplies and paper.

FEDERAL GRANTS

During the process of testing expenditures and of verifying cash receipts, we noted that personnel in the His-

toric Preservation Unit are not keeping a record of cash receipts and disbursements by individual grant number. Federal guidelines require that the grant recipient maintain records and accounts necessary to assure proper accounting

for all program funds, and all expenses must be supported by approved requisitions, bills, purchase orders, contracts, or other evidence of liability. Because the management is not aware of this federal requirement they are not in compliance with grant management guidelines.

We recommend that proper records be established to account for cash receipts and disbursements by individual grant number and the required evidence of liability be retained in order to comply with federal grant management guidelines.

Funds received by the Division of Arts and Humanities from the National Endowment for the Arts are recorded by grant number as are disbursements made from these federal grants.

REVENUE SHARING ACCOUNTS

The Department inherited two revenue sharing Accounts; No. 9570-05, Independence Hall, Wheeling and No. 9570-06, Methodist Historical Society, Old Rehobath Church. These funds are specifically designated for the preservation of these particular historical sites and, in the case of the former project, are combined with general fund appropriations, a surplus appropriation, and federal grant monies.

After examining the records of these two accounts it is our opinion that these funds are properly administered according to the provisions of the "Audit Guides and Standards for Revenue Sharing Recipients."

COMPLIANCE

When comparing that portion of the West Virginia Code pertaining to the establishment, organization, and responsibilities of the Department of Culture and History with the Department's organizational chart and the duties of the various divisions, the reader is immediately aware that the Division of Archives and History is not in compliance with the Code.

The Division does not locate, survey, investigate, register, excavate, preserve, protect, restore, and acquire historical, architectural, archaeological and cultural sites and structures relating to the State of West Virginia; nor, does the Division conduct surveys and studies to determine need and priorities connected with such activities.

To prevent a duplication of effort and a waste of funds, archaeological activities are left to the West Virginia Geological and Economic Survey, the Director of which is an ex-officio member of the Archives and History Commission.

Responsibility for other historic preservation and restoration activities rests with another division of the Department, Historic Preservation Unit. The Director of this unit has been named State Historic Preservation Officer and is the only person who can officially receive funds from the Department of the Interior to which the State is entitled for these activities. The unit serves primarily to channel federal funds to subgrantees and to finance its own survey and planning work, therefore, it was considered more efficient and logical to establish a separate division for this function.

We recommend that the Department reorganize to bring itself in compliance with the Code and that the Commissioner, his staff, and the members of the Archives and History Commission propose that legislation be introduced to change the present mandated organization to what they consider a more efficient, effective, and logical arrangement.

The appointed members of the Archives and History Commission consist of those persons who were members of the former West Virginia Antiquities Commission having unexpired terms as of July 1, 1977. As their terms end, the ethnic, cultural, and geographic imbalance of the Commission may be corrected with future appointments. The names of qualified persons from the minority communities have been forwarded to the Governor for consideration.

MUSEUM INVENTORY

Most items acquired by the museum came from the citizens of West Virginia as well as from other states.

Ownership is transferred to the Department of Culture and History via a deed of gift executed between the donor and an officer of the Department. Some items on display are on permanent loan to the State and were inherited from the former Department of Archives and History. This practice of arranging such loans was discontinued with the creation of the new department on July 1, 1977.

No inventory was made at the time of the transfer from the old museum, and sufficient information or documentation is not available to prepare inventory records currently in use by the Division of Archives and History. Because the old records were inadequate some items have been lost or unaccounted for.

The primary objective in conducting this test of the museum inventory was to determine that the Department is accountable for the items consigned to it. To strengthen this condition a complete physical inventory is being planned but has not as yet been conducted.

A tour of the museum preparation room revealed that a number of items are not properly stored and safeguarded, several employees are in possession of keys to this area, and entry by persons other than museum personnel was not controlled.

Because of the volume of work to be done to prepare for the inventory, the lack of records on inherited items, and the shortage of qualified personnel, these incomplete records have resulted in a loss of accountability.

The ease of access to and the lack of security in the museum preparation room indicate insufficient supervision or an unawareness that procedures and guidelines need to be reviewed and has resulted in a loss of control over items and areas that are the responsibility of the Department.

We recommend that the physical inventory of the museum items be accomplished as soon as possible and annually thereafter and the security and safekeeping procedures be reviewed and revised as concerns the museum preparation room.

In the test performed on the museum inventory, seven items could not be located - all from the old museum which had no procedures for accepting gifts or method of recording and accounting for their presence and location.

One of the seven items was a collection of artifacts presented to the then Governor on September 18, 1974 and supposedly forwarded to the old museum as a routine matter. When this absence was reported and investigated the museum curator searched the museum areas without discovering the collection and, because of the absence of records on items donated to or transferred from the old museum, cannot verify that the artifacts were ever received at either museum.

One other item which apparently disappeared before the move to the new facility at the Culture Center was a pump organ. It was subsequently located at the home of a construction worker on a job at the Capitol and returned to the control and possession of the Department of Culture and History.

This occurred when the Capitol cafeteria was installed and the old museum was displaced. The organ was among some material thought to be ready for disposal and was "rescued" and hauled away. After a newspaper article appeared on December 2, 1977 concerning the organ and its donor, those persons in physical possession initiated contacts which resulted in the organ being returned to the new museum.

WEST VIRGINIA CENTENNIAL MEDALLIONS

When the West Virginia Centennial Commission ceased operations in 1964 a quantity of silver West Virginia Centennial Medallions was transferred to the Department of Archives and

History. Then, when that Department was in turn incorporated as a division of the Department of Culture and History on July 1, 1977 a total of 702 silver Medallions were in the possession of the Director of the Division of Archives and History. An inventory conducted on September 21, 1979 revealed the following stored in the Director's office:

100 Silver Medallions in a sealed package.	
55 Silver Medallions in an open package.	
Total Medallions on Hand July 1, 1977	702
Total Medallions on Hand September 21, 1979	<u>155</u>
Difference to Account For	<u>547</u>

Copies of deposits made to the State Treasury to the credit of Account No. 8580-80, Purchase of Historic Markers, and Account No. 8580-10, Unclassified Expenses, as well as transfers to The Shop show Medallion sales as follows:

Fiscal Year 1977-78	69 Medallions at \$12.50	\$ 862.50
Fiscal Year 1978-79	263 Medallions at \$12.50	3,287.50
Transferred to The Shop	<u>215 Medallions at \$12.50</u>	<u>2,687.50</u>
	<u>547</u>	<u>\$6,837.50</u>

The 215 Medallions transferred to The Shop had not been paid for as of the inventory date of September 21, 1979. According to the new manager of The Shop records indicated that all Medallions had been sold but she was not aware that the Department had not been paid for them.

We recommend that the amount of \$2,687.50 be paid immediately by The Shop to the Department of Culture and History and that this amount be deposited in the State Treasury without delay.

SUBSEQUENT EVENTS

Our review of subsequent events shows that the Department of Culture and History personnel continue to abide by the internal controls they have established, to record all transactions properly, and to conform by the State laws and policies applicable to

their operations with the exception of two instances which occurred during the July 1-30 period of fiscal year 1979.

Invoices were paid from two appropriated accounts for services received in July and August, 1979 and thus should have been considered as fiscal year 1980 liabilities.

This noncompliance was a result of an oversight and we have discussed the matter with the appropriate persons and recommended that all invoices processed during the fiscal year-end period be more closely reviewed, especially the dates on which services are received.

EXIT CONFERENCE

An exit conference was held on Friday, November 2, 1979 with the Commissioner, Deputy Commissioner, and Comptroller and all findings and recommendations were reviewed. These officials concurred with our findings and recommendations.

AUDITORS' OPINION

The Honorable Encil Bailey
Legislative Auditor
State Capitol - Main Unit
Charleston, West Virginia

Sir:

We have examined the statements of appropriations and expenditures and cash receipts and disbursements of the West Virginia Department of Culture and History for the years ended June 30, 1979 and June 30, 1978. Our examination was made in accordance with generally accepted auditing standards and accordingly included such tests of the accounting records and other auditing procedures as we considered necessary in the circumstances.

The West Virginia Department of Culture and History's policy is to prepare its financial statements on the basis of cash transactions; consequently 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 accompanying financial statements are not intended to present financial position and results of operations in conformity with generally accepted accounting principles.

In our opinion, the statements present fairly the appropriations and expenditures and cash receipts and disbursements of the West Virginia Department of Culture and History as of June 30, 1979 and June 30, 1978, on the basis of accounting as described above, which basis has been applied in a manner consistent with that of the preceding year.

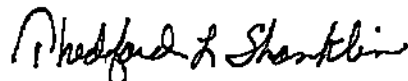
The accompanying supplemental information is not necessary for fair presentation of the financial statements, but is presented as additional analytical data. The supplemental information has been subjected to the tests and other auditing procedures applied in the examination of the financial statements mentioned above and, in our opinion, is fairly stated in all material respects in relation to the financial statements taken as a whole.

AUDITORS' OPINION
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In connection with our examination, we also performed tests of compliance with the Revenue Sharing and Antirecession Fiscal Assistance Acts and regulations as required by Sections II. C.3. and III. C.3. of the "Audit Guide and Standards for Revenue Sharing and Antirecession Fiscal Assistance Fund Recipients" (Guide) issued by the Office of Revenue Sharing, U.S. Department of the Treasury as it applied to secondary recipients.

In the course of our examination, nothing came to our attention that caused us to believe there has been any lack of compliance with the aforementioned audit guide.

Respectfully submitted,



Thedford L. Shanklin, CPA, Director
Legislative Postaudit Division

October 9, 1979

Auditors: James R. Blake, Supervisor-in-Charge
Charles Lumsford, Auditor-in-Charge
Ruth Ann Brooks
Arun Potdar

DEPARTMENT OF CULTURE AND HISTORY

STATEMENT OF APPROPRIATIONS AND EXPENDITURES

	<u>Year Ended June 30,</u>	
	<u>1979</u>	<u>1978</u>
Appropriations	\$2,584,917.00	\$2,410,000.00
Reappropriations	<u>144,712.41</u>	<u>377,528.73</u>
	<u>2,729,629.41</u>	<u>2,787,528.73</u>
Expenditures:		
Personal Services	769,334.21	645,636.94
Current Expense	628,085.88	445,928.33
Repairs and Alterations	21,864.56	3,017.58
Equipment	24,924.75	73,401.65
Mountain State Forest Festival	25,000.00	25,000.00
Theatre Arts of West Virginia	230,000.00	230,000.00
Alpine Festival	7,500.00	7,500.00
Arts and Humanities Fund	459,220.04	394,746.51
West Virginia Water Festival	4,994.13	8,000.00
Tri-County Fair	5,000.00	5,000.00
Oil and Gas Festival	3,000.00	3,000.00
White Water Weekend	-0-	-0-
Calhoun County Wood Festival	2,500.00	2,500.00
New Martinsville Regatta	2,500.00	2,500.00
Braxton County Regatta	4,000.00	4,000.00
National Youth Science Camp	-0-	388,236.35
Cherry River Festival	2,000.00	2,000.00
Mother's Day Founders Festival	15,000.00	15,000.00
Mountain Heritage Arts and Crafts Fair	5,000.00	5,000.00
Wellsburg July 4th Celebration	2,500.00	2,500.00
Sternwheel Regatta	10,000.00	10,000.00
Sistersville Outboard Regatta	2,000.00	2,000.00
Ohio River Festival	2,500.00	2,500.00
Ripley 4th of July Festival	2,500.00	2,500.00
King Coal Festival	1,000.00	1,000.00
Independence Hall Wheeling	85,487.21	188,247.97
General Adam Stephen Memorial	25,000.00	24,500.00
Prickett's Fort State Park	75,000.00	-0-
Independence Hall Wheeling	<u>8,000.00</u>	<u>-0-</u>
	<u>2,423,910.78</u>	<u>2,493,715.33</u>
	305,718.63	293,813.40
Transmittals Paid July 1 - July 30	<u>33,792.06</u>	<u>270,458.12</u>
Balance	<u>\$ 339,510.69</u>	<u>\$ 564,271.52</u>

See notes to financial statements

DEPARTMENT OF CULTURE AND HISTORY

STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS

SPECIAL REVENUE

	<u>Year Ended June 30,</u>	
	<u>1979</u>	<u>1978</u>
Beginning Balance:		
State Treasury	\$142,782.75	\$ 88,848.40
Cash Receipts:		
United States Government	821,384.62	620,646.82
Other	<u>4,853.34</u>	<u>5,566.80</u>
	<u>826,237.96</u>	<u>626,213.62</u>
 TOTAL CASH TO ACCOUNT FOR	 <u>\$969,020.71</u>	 <u>\$715,062.02</u>
 Disbursements:		
Arts and Humanities Staff Expansion	\$ 10,001.53	\$ 2,988.91
Restoration Independence Hall	-0-	-0-
American Revolution Bicentennial Commission	233.31	2,690.54
West Virginia Arts and Humanities Council	409,731.00	355,179.00
Antiquities Commission Historic Sites	275,679.12	210,411.35
Purchase of Historic Markers	4,401.26	-0-
Historic Highway Marker Fund	-0-	-0-
Unclassified Expenses	<u>11,574.32</u>	<u>1,009.47</u>
	<u>711,620.54</u>	<u>572,279.27</u>
 Ending Balance:		
State Treasury	<u>257,400.17</u>	<u>142,782.75</u>
 TOTAL CASH ACCOUNTED FOR	 <u>\$969,020.71</u>	 <u>\$715,062.02</u>

See notes to financial statements

DEPARTMENT OF CULTURE AND HISTORY
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
SPECIAL REVENUE - REVENUE SHARING

	Year Ended June 30,	
	1979	1978
Beginning Balance:		
State Treasury	\$ 63,802.86	\$102,307.90
Cash Receipts	-0-	-0-
TOTAL CASH TO ACCOUNT FOR	\$ 63,802.86	\$102,307.90
Disbursements:		
Independence Hall, Wheeling	\$ 237.90	\$ 2,070.00
Methodist Historical Society - Old Rehobeth Church	27,000.00	36,435.04
	27,237.90	38,505.04
Ending Balance:		
State Treasury	36,564.96	63,802.86
TOTAL CASH ACCOUNTED FOR	\$ 63,802.86	\$102,307.90

See notes to financial statements

DEPARTMENT OF CULTURE AND HISTORY

NOTES TO FINANCIAL STATEMENTS

Note A - Significant Account Policies

Accounting Method: The Department's accounting method is on a cash basis. Therefore, certain revenue and related assets are recognized when received rather than when earned, and certain expenses are recognized when paid rather than when the obligation is incurred. Expenditures for office furniture and equipment are charged to operations when purchased; accordingly, depreciation is not recognized in the accounts.

Note B - Pension Plan

All eligible employees are members of the West Virginia Public Employees' Retirement System. Employees' contributions are 4½% of their annual compensation and contributions by the West Virginia Public Employees' Retirement Board are 9½% of the employees' annual compensation. Contributions by special revenue accounts were \$5,922.02 for the year ended June 30, 1979 and \$5,598.94 for the year ended June 30, 1978.

SUPPLEMENTAL INFORMATION

DEPARTMENT OF CULTURE AND HISTORY

STATEMENT OF APPROPRIATIONS AND EXPENDITURES

	<u>Year Ended June 30,</u>	
	<u>1979</u>	<u>1978</u>
<u>Personal Services - Account 3510-00</u>		
Appropriations	\$813,712.00	\$749,477.00
Expenditures	<u>769,334.21</u> 44,377.79	<u>645,636.94</u> 103,840.06
Transmittals Paid July 1 - July 30	<u>(14,444.10)</u>	<u>81.44</u>
Balance	<u>\$ 29,933.69</u>	<u>\$103,921.50</u>
 <u>Current Expenses - Account 3510-01</u>		
Appropriations	\$628,205.00	\$478,205.00
Expenditures	<u>628,085.88</u> 119.12	<u>445,928.33</u> 32,276.67
Transmittals Paid July 1 - July 30	<u>25,301.29</u>	<u>32,408.69</u>
Balance	<u>\$ 25,420.41</u>	<u>\$ 64,685.36</u>
 <u>Repairs and Alterations - Account 3510-02</u>		
Appropriations	\$ 25,000.00	\$ 4,000.00
Expenditures	<u>21,864.56</u> 3,135.44	<u>3,017.58</u> 982.42
Transmittals Paid July 1 - July 30	<u>3,245.99</u>	<u>-0-</u>
Balance	<u>\$ 6,381.43</u>	<u>\$ 982.42</u>
 <u>Equipment - Account 3510-03</u>		
Appropriations	\$ 25,000.00	\$ 77,150.00
Expenditures	<u>24,924.75</u> 75.25	<u>73,401.65</u> 3,748.35
Transmittals Paid July 1 - July 30	<u>4,495.15</u>	<u>5,831.55</u>
Balance	<u>\$ 4,570.40</u>	<u>\$ 9,579.90</u>

DEPARTMENT OF CULTURE AND HISTORY

STATEMENT OF APPROPRIATIONS AND EXPENDITURES

	Year Ended June 30,	
	1979	1978
<u>Mountain State Forest Festival - Account 3510-06</u>		
Appropriations	\$ 25,000.00	\$ 25,000.00
Expenditures	<u>25,000.00</u>	<u>25,000.00</u>
	-0-	-0-
Transmittals Paid July 1 - July 30	<u>-0-</u>	<u>-0-</u>
Balance	<u>\$ -0-</u>	<u>\$ -0-</u>
<u>Theatre Arts of West Virginia - Account 3510-07</u>		
Appropriations	\$230,000.00	\$230,000.00
Expenditures	<u>230,000.00</u>	<u>230,000.00</u>
	-0-	-0-
Transmittals Paid July 1 - July 30	<u>-0-</u>	<u>-0-</u>
Balance	<u>\$ -0-</u>	<u>\$ -0-</u>
<u>Alpine Festival - Account 3510-08</u>		
Appropriations	\$ 7,500.00	\$ 7,500.00
Expenditures	<u>7,500.00</u>	<u>7,500.00</u>
	-0-	-0-
Transmittals Paid July 1 - July 30	<u>-0-</u>	<u>-0-</u>
Balance	<u>\$ -0-</u>	<u>\$ -0-</u>
<u>Arts and Humanities Fund - Account 3510-09</u>		
Appropriations	\$460,000.00	\$400,000.00
Expenditures	<u>459,220.04</u>	<u>394,746.51</u>
	779.96	5,253.49
Transmittals Paid July 1 - July 30	<u>9,016.83</u>	<u>3,868.00</u>
Balance	<u>\$ 9,796.79</u>	<u>\$ 9,121.49</u>

DEPARTMENT OF CULTURE AND HISTORY

STATEMENT OF APPROPRIATIONS AND EXPENDITURES

	<u>Year Ended June 30,</u>	
	<u>1979</u>	<u>1978</u>
<u>West Virginia Water Festival - Account 3510-10</u>		
Appropriations	\$ 8,000.00	\$ 8,000.00
Expenditures	<u>4,994.13</u>	<u>8,000.00</u>
	3,005.87	-0-
Transmittals Paid July 1 - July 30	<u>4,994.13</u>	<u>-0-</u>
Balance	<u>\$ 8,000.00</u>	<u>\$ -0-</u>
 <u>Tri-County Fair - Account 3510-11</u>		
Appropriations	\$ 5,000.00	\$ 5,000.00
Expenditures	<u>5,000.00</u>	<u>5,000.00</u>
	-0-	-0-
Transmittals Paid July 1 - July 30	<u>-0-</u>	<u>-0-</u>
Balance	<u>\$ -0-</u>	<u>\$ -0-</u>
 <u>Oil and Gas Festival - Account 3510-12</u>		
Appropriations	\$ 3,000.00	\$ 3,000.00
Expenditures	<u>3,000.00</u>	<u>3,000.00</u>
	-0-	-0-
Transmittals Paid July 1 - July 30	<u>-0-</u>	<u>-0-</u>
Balance	<u>\$ -0-</u>	<u>\$ -0-</u>
 <u>White Water Weekend - Account 3510-13</u>		
Appropriations	\$ 3,000.00	\$ 3,000.00
Expenditures	<u>-0-</u>	<u>-0-</u>
	3,000.00	3,000.00
Transmittals Paid July 1 - July 30	<u>-0-</u>	<u>-0-</u>
Balance	<u>\$ 3,000.00</u>	<u>\$ 3,000.00</u>

DEPARTMENT OF CULTURE AND HISTORY

STATEMENT OF APPROPRIATIONS AND EXPENDITURES

	<u>Year Ended June 30,</u>	
	<u>1979</u>	<u>1978</u>
<u>Calhoun County Wood Festival - Account 3510-14</u>		
Appropriations	\$ 2,500.00	\$ 2,500.00
Expenditures	<u>2,500.00</u> -0-	<u>2,500.00</u> -0-
Transmittals Paid July 1 - July 30	<u>1,182.77</u>	<u>2,500.00</u>
Balance	<u>\$ 1,182.77</u>	<u>\$ 2,500.00</u>
 <u>New Martinsville Regatta - Account 3510-15</u>		
Appropriations	\$ 2,500.00	\$ 2,500.00
Expenditures	<u>2,500.00</u> -0-	<u>2,500.00</u> -0-
Transmittals Paid July 1 - July 30	<u>-0-</u>	<u>-0-</u>
Balance	<u>\$ -0-</u>	<u>\$ -0-</u>
 <u>Braxton County Regatta - Account 3510-16</u>		
Appropriations	\$ 4,000.00	\$ 4,000.00
Expenditures	<u>4,000.00</u> -0-	<u>4,000.00</u> -0-
Transmittals Paid July 1 - July 30	<u>-0-</u>	<u>-0-</u>
Balance	<u>\$ -0-</u>	<u>\$ -0-</u>
 <u>National Youth Science Camp - Account 3510-17</u>		
Appropriations	\$ -0-	\$243,668.00
Reappropriations	<u>-0-</u>	<u>144,568.35</u>
	-0-	388,236.35
Expenditures	<u>-0-</u> -0-	<u>388,236.35</u> -0-
Transmittals Paid July 1 - July 30	<u>-0-</u>	<u>205,393.44</u>
Balance	<u>\$ -0-</u>	<u>\$205,393.44</u>

DEPARTMENT OF CULTURE AND HISTORY

STATEMENT OF APPROPRIATIONS AND EXPENDITURES

	Year Ended June 30,	
	1979	1978
<u>Cherry River Festival - Account 3510-18</u>		
Appropriations	\$ 2,000.00	\$ 2,000.00
Expenditures	<u>2,000.00</u> -0-	<u>2,000.00</u> -0-
Transmittals Paid July 1 - July 30	<u>-0-</u>	<u>-0-</u>
Balance	<u>\$ -0-</u>	<u>\$ -0-</u>
<u>Mother's Day Founders Festival - Account 3510-19</u>		
Appropriations	\$ 15,000.00	\$ 15,000.00
Expenditures	<u>15,000.00</u> -0-	<u>15,000.00</u> -0-
Transmittals Paid July 1 - July 30	<u>-0-</u>	<u>-0-</u>
Balance	<u>\$ -0-</u>	<u>\$ -0-</u>
<u>Mountain Heritage Arts and Crafts Fair - Account 3510-20</u>		
Appropriations	\$ 5,000.00	\$ 5,000.00
Expenditures	<u>5,000.00</u> -0-	<u>5,000.00</u> -0-
Transmittals Paid July 1 - July 30	<u>-0-</u>	<u>-0-</u>
Balance	<u>\$ -0-</u>	<u>\$ -0-</u>
<u>Wellsburge 4th of July Celebration - Account 3510-21</u>		
Appropriations	\$ 2,500.00	\$ 2,500.00
Expenditures	<u>2,500.00</u> -0-	<u>2,500.00</u> -0-
Transmittals Paid July 1 - July 30	<u>-0-</u>	<u>-0-</u>
Balance	<u>\$ -0-</u>	<u>\$ -0-</u>

DEPARTMENT OF CULTURE AND HISTORY

STATEMENT OF APPROPRIATIONS AND EXPENDITURES

	<u>Year Ended June 30,</u>	
	<u>1979</u>	<u>1978</u>
<u>Sternwheel Regatta - Account 3510-22</u>		
Appropriations	\$ 10,000.00	\$ 10,000.00
Expenditures	<u>10,000.00</u>	<u>10,000.00</u>
	-0-	-0-
Transmittals Paid July 1 - July 30	<u>-0-</u>	<u>-0-</u>
Balance	<u>\$ -0-</u>	<u>\$ -0-</u>
 <u>Sistersville Outboard Regatta - Account 3510-23</u>		
Appropriations	\$ 2,000.00	\$ 2,000.00
Expenditures	<u>2,000.00</u>	<u>2,000.00</u>
	-0-	-0-
Transmittals Paid July 1 - July 30	<u>-0-</u>	<u>-0-</u>
Balance	<u>\$ -0-</u>	<u>\$ -0-</u>
 <u>Ohio River Festival - Account 3510-24</u>		
Appropriations	\$ 2,500.00	\$ 2,500.00
Expenditures	<u>2,500.00</u>	<u>2,500.00</u>
	-0-	-0-
Transmittals Paid July 1 - July 30	<u>-0-</u>	<u>-0-</u>
Balance	<u>\$ -0-</u>	<u>\$ -0-</u>
 <u>Ripley 4th of July Festival - Account 3510-25</u>		
Appropriations	\$ 2,500.00	\$ 2,500.00
Expenditures	<u>2,500.00</u>	<u>2,500.00</u>
	-0-	-0-
Transmittals Paid July 1 - July 30	<u>-0-</u>	<u>-0-</u>
Balance	<u>\$ -0-</u>	<u>\$ -0-</u>

DEPARTMENT OF CULTURE AND HISTORY

STATEMENT OF APPROPRIATIONS AND EXPENDITURES

	<u>Year Ended June 30,</u>	
	<u>1979</u>	<u>1978</u>
<u>King Coal Festival - Account 3510-26</u>		
Appropriations	\$ 1,000.00	\$ 1,000.00
Expenditures	<u>1,000.00</u>	<u>1,000.00</u>
	-0-	-0-
Transmittals Paid July 1 - July 30	<u>-0-</u>	<u>-0-</u>
Balance	<u>\$ -0-</u>	<u>\$ -0-</u>
 <u>Independence Hall, Wheeling</u>		
<u>Account 3510-27</u>		
Appropriations	\$200,000.00	\$100,000.00
Reappropriations	<u>136,712.41</u>	<u>224,960.38</u>
	336,712.41	324,960.38
Expenditures	<u>85,487.21</u>	<u>188,247.97</u>
	251,225.20	136,712.41
Transmittals Paid July 1 - July 30	<u>-0-</u>	<u>-0-</u>
Balance	<u>\$251,225.20</u>	<u>\$136,712.41</u>
 <u>General Adam Stephen Memorial -</u>		
<u>Account 3510-28</u>		
Appropriations	\$ 25,000.00	\$ 24,500.00
Expenditures	<u>25,000.00</u>	<u>24,500.00</u>
	-0-	-0-
Transmittals Paid July 1 - July 30	<u>-0-</u>	<u>20,375.00</u>
Balance	<u>\$ -0-</u>	<u>\$ 20,375.00</u>
 <u>Prickett's Fort State Park -</u>		
<u>Account 3510-29</u>		
Appropriations	\$ 75,000.00	\$ -0-
Expenditures	<u>75,000.00</u>	<u>-0-</u>
	-0-	-0-
Transmittals Paid July 1 - July 30	<u>-0-</u>	<u>-0-</u>
Balance	<u>\$ -0-</u>	<u>\$ -0-</u>

DEPARTMENT OF CULTURE AND HISTORY

STATEMENT OF APPROPRIATIONS AND EXPENDITURES

<u>Independence Hall, Wheeling - Account 3511-27</u>	<u>Year Ended June 30,</u>	
	<u>1979</u>	<u>1978</u>
Appropriations	\$ -0-	\$ -0-
Reappropriations	<u>8,000.00</u>	<u>8,000.00</u>
	8,000.00	8,000.00
Expenditures	<u>8,000.00</u>	<u>-0-</u>
Transmittals Paid July 1 - July 30	<u>-0-</u>	<u>8,000.00</u>
Balance	<u>\$ -0-</u>	<u>\$ 8,000.00</u>

DEPARTMENT OF CULTURE AND HISTORY
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
SPECIAL REVENUE

	Year Ended June 30,	
	1978	1977
<u>Arts & Humanities Staff Expansion -</u>		
<u>Account 8570-05</u>		
Beginning Balance:		
State Treasury	\$ 2,177.23	\$ 786.14
Cash Receipts:		
United States Government	<u>13,120.00</u>	<u>4,380.00</u>
TOTAL CASH TO ACCOUNT FOR	<u>\$15,297.23</u>	<u>\$ 5,166.14</u>
Disbursements:		
Personal Services	\$ 8,382.70	\$ 2,148.04
Employee Benefits	1,618.83	738.42
Current Expense	-0-	102.45
	<u>10,001.53</u>	<u>2,988.91</u>
Ending Balance:		
State Treasury	<u>5,295.70</u>	<u>2,177.23</u>
TOTAL CASH ACCOUNTED FOR	<u>\$15,297.23</u>	<u>\$ 5,166.14</u>
 <u>Restoration Independence Hall -</u>		
<u>Account 8570-06</u>		
Beginning Balance:		
State Treasury	\$35,388.00	\$35,388.00
Cash Receipts	<u>-0-</u>	<u>-0-</u>
TOTAL CASH TO ACCOUNT FOR	<u>\$35,388.00</u>	<u>\$35,388.00</u>
Disbursements	\$ -0-	\$ -0-
Ending Balance:		
State Treasury	<u>35,388.00</u>	<u>35,388.00</u>
TOTAL CASH ACCOUNTED FOR	<u>\$35,388.00</u>	<u>\$35,388.00</u>

DEPARTMENT OF CULTURE AND HISTORY
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
SPECIAL REVENUE

<u>American Revolution Bicentennial Commission - Account 8570-08</u>	<u>Year Ended June 30,</u> <u>1979</u> <u>1978</u>	
Beginning Balance: State Treasury	\$ 233.31	\$ 2,923.85
Cash Receipts	<u>-0-</u>	<u>-0-</u>
TOTAL CASH TO ACCOUNT FOR	<u>\$ 233.31</u>	<u>\$ 2,923.85</u>
Disbursements: Current Expense	\$ 233.30	\$ 1,056.67
Equipment	-0-	1,633.87
Other	<u>.01</u>	<u>-0-</u>
	233.31	2,690.54
Ending Balance: State Treasury	<u>-0-</u>	<u>233.31</u>
TOTAL CASH ACCOUNTED FOR	<u>\$ 233.31</u>	<u>\$ 2,923.85</u>
<u>WV Arts & Humanities Council - Account 8570-09</u>		
Beginning Balance: State Treasury	\$ 7,000.00	\$ 4,089.00
Cash Receipts: United States Government	<u>433,531.00</u>	<u>358,090.00</u>
TOTAL CASH TO ACCOUNT FOR	<u>\$440,531.00</u>	<u>\$362,179.00</u>
Disbursements: Current Expense	\$409,731.00	\$355,179.00
Ending Balance: State Treasury	<u>30,800.00</u>	<u>7,000.00</u>
TOTAL CASH ACCOUNTED FOR	<u>\$440,531.00</u>	<u>\$362,179.00</u>

DEPARTMENT OF CULTURE AND HISTORY
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
SPECIAL REVENUE

	Year Ended June 30,	
	1978	1977
<u>Antiquities Commission Historic Sites -</u>		
<u>Account 8580-07</u>		
Beginning Balance:		
State Treasury	\$ 82,345.27	\$ 32,579.80
Cash Receipts:		
United States Government	374,733.62	258,176.82
Other	-0-	2,000.00
	<u>374,733.62</u>	<u>260,176.82</u>
 TOTAL CASH TO ACCOUNT FOR	<u>\$457,078.89</u>	<u>\$292,756.62</u>
 Disbursements:		
Personal Services	\$ 60,601.43	\$ 63,925.61
Employee Benefits	10,970.30	10,102.53
Current Expense	202,063.98	135,573.21
Equipment	2,043.41	-0-
Other	-0-	810.00
	<u>275,679.12</u>	<u>210,411.35</u>
 Ending Balance:		
State Treasury	<u>181,399.77</u>	<u>82,345.27</u>
 TOTAL CASH ACCOUNTED FOR	<u>\$457,078.89</u>	<u>\$292,756.62</u>
 <u>Purchase of Historic Markers -</u>		
<u>Account 8580-08</u>		
Beginning Balance:		
State Treasury	\$ 1,929.77	\$ 1,104.77
Cash Receipts:		
Sale of WV Centennial Medallions	3,287.50	825.00
 TOTAL CASH TO ACCOUNT FOR	<u>\$ 5,217.27</u>	<u>\$ 1,929.77</u>
 Disbursements:		
Current Expense	\$ 4,401.26	\$ -0-
Ending Balance:		
State Treasury	816.01	1,929.77
 TOTAL CASH ACCOUNTED FOR	<u>\$ 5,217.27</u>	<u>\$ 1,929.77</u>

DEPARTMENT OF CULTURE AND HISTORY

STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS

SPECIAL REVENUE

	<u>Year Ended June 30,</u>	
	<u>1979</u>	<u>1978</u>
<u>Historic Highway Marker Fund -</u>		
<u>Account 8580-09</u>		
Beginning Balance:		
State Treasury	\$ 164.36	\$ 164.36
Cash Receipts	<u>-0-</u>	<u>-0-</u>
TOTAL CASH TO ACCOUNT FOR	<u>\$ 164.36</u>	<u>\$ 164.36</u>
Disbursements	\$ -0-	\$ -0-
Ending Balance:		
State Treasury	<u>164.36</u>	<u>164.36</u>
TOTAL CASH ACCOUNTED FOR	<u>\$ 164.36</u>	<u>\$ 164.36</u>
 <u>Unclassified Expenses -</u>		
<u>Account 8580-10</u>		
Beginning Balance:		
State Treasury	\$13,544.81	\$11,812.48
Cash Receipts:		
Photocopy Charges, Historical Magazine Reimbursement, etc.	<u>1,565.84</u>	<u>2,741.80</u>
TOTAL CASH TO ACCOUNT FOR	<u>\$15,110.65</u>	<u>\$14,554.28</u>
Disbursements:		
Current Expense	\$ 9,021.12	\$ 1,009.47
Equipment	<u>2,553.20</u>	<u>-0-</u>
	11,574.32	1,009.47
Ending Balance:		
State Treasury	<u>3,536.33</u>	<u>13,544.81</u>
TOTAL CASH ACCOUNTED FOR	<u>\$15,110.65</u>	<u>\$14,554.28</u>

DEPARTMENT OF CULTURE AND HISTORY
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
SPECIAL REVENUE -- REVENUE SHARING

	<u>Year Ended June 30,</u>	
	<u>1979</u>	<u>1978</u>
<u>Independence Hall, Wheeling -</u>		
<u>Account 9750-05</u>		
Beginning Balance:		
State Treasury	\$ 237.90	\$ 3,207.90
Cash Receipts	<u>-0-</u>	<u>-0-</u>
TOTAL CASH TO ACCOUNT FOR	<u>\$ 237.90</u>	<u>\$ 2,307.90</u>
Disbursements:		
Current Expense	\$ 237.90	\$ 2,070.00
Ending Balance:		
State Treasury	<u>-0-</u>	<u>237.90</u>
TOTAL CASH ACCOUNTED FOR	<u>\$ 237.90</u>	<u>\$ 2,307.90</u>
 <u>Methodist Historical Society - Old</u>		
<u>Rehobeth Church - Account 9750-06</u>		
Beginning Balance:		
State Treasury	\$ 63,564.96	\$100,000.00
Cash Receipts	<u>-0-</u>	<u>-0-</u>
TOTAL CASH TO ACCOUNT FOR	<u>\$ 63,564.96</u>	<u>\$100,000.00</u>
Disbursements:		
Current Expense	\$ 27,000.00	\$ 36,435.04
Ending Balance:		
State Treasury	<u>36,564.96</u>	<u>63,564.96</u>
TOTAL CASH ACCOUNTED FOR	<u>\$ 63,564.96</u>	<u>\$100,000.00</u>

STATE OF WEST VIRGINIA

OFFICE OF LEGISLATIVE AUDITOR, TO WIT:

I, Encil Bailey, Legislative Auditor, 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 13th day of

November, 1979.

Encil Bailey

Encil Bailey, Legislative Auditor

Copy forwarded to the Commissioner of the Department of Finance and Administration to be filed as a public record. Copies forwarded to the Commissioner of the West Virginia Department of Culture and History; Attorney General; Governor; and State Auditor.