

WEST VIRGINIA ATTORNEY GENERAL'S OFFICE
FOR THE PERIOD
JANUARY 15, 1985 - JANUARY 9, 1991

West Virginia



LEGISLATIVE AUDITOR

CHARLESTON

The Joint Committee on Government and Finance:

In compliance with the provision of the West Virginia Code, Chapter 4, Article 2, as amended, we have examined the accounts of the West Virginia Attorney General's Office.

Our examination covers the period January 15, 1985 through January 9, 1991. The results of this examination are set forth on the following pages of this report. However, only the financial statements for the period ended January 9, 1991 and the years ended June 30, 1990 and June 30, 1989 are included in this report. The financial statements covering the period January 15, 1985 through June 30, 1988 are included in the audit workpapers.

Respectfully submitted,

Theodore L. Shanklin

Theodore L. Shanklin, CPA, Director
Legislative Postaudit Division

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WEST VIRGINIA ATTORNEY GENERAL'S OFFICE

TABLE OF CONTENTS

Exit Conference	1
Introduction	2
Administrative Officers and Staff	3
Summary of Findings, Recommendations and Responses	4
General Remarks	9
Independent Auditors' Opinion	21
Statement of Appropriations/Cash Receipts, Expenditures/Disbursements and Changes in Fund Balances	22
Notes to Financial Statement	24
Supplemental Information	26
Certificate of Director, Legislative Postaudit Division	39

WEST VIRGINIA ATTORNEY GENERAL'S OFFICE
EXIT CONFERENCE

We held an exit conference on January 6, 1993 with the Attorney General and Controller and all findings and recommendations were reviewed and discussed. The Attorney General'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 ATTORNEY GENERAL'S OFFICE

ADMINISTRATIVE OFFICERS AND STAFF

JANUARY 9, 1991

The Honorable Roger W. Tompkins Attorney General
(September 5, 1989 - January 9, 1991)

The Honorable Charlie Brown Attorney General
(January 15, 1985 - August 22, 1989)

Dana D. Davis Chief Deputy Attorney General

Robert J. Lamont Senior Deputy Attorney General

Thomas J. Gillooly Senior Deputy Attorney General

Bruce Ray Walker Deputy Attorney General

Michael Kelly Deputy Attorney General

Robert D. Pollitt Deputy Attorney General

Jan L. Fox Deputy Attorney General

Robert W. Schulenberg III Deputy Attorney General

John E. Shank Deputy Attorney General

Joanna Tabit Deputy Attorney General

Dawn E. Warfield Deputy Attorney General

Jeffrey K. Matherly Deputy Attorney General

Michael K. Proops, CPA Controller

WEST VIRGINIA ATTORNEY GENERAL'S OFFICE
SUMMARY OF FINDINGS, RECOMMENDATIONS AND RESPONSES

Antitrust Enforcement Fund

1. Our examination of the Antitrust Enforcement Division showed that records documenting the costs and expenses of investigations prior to January 1990 were not organized in a manner which facilitated the accumulation of these costs. As a result, the State may not have been in a position to fully document the costs of each antitrust action which would hamper the State's ability to fully recover antitrust litigation costs. Although changes were made in January 1990 which we believe have improved the recordkeeping process, the Antitrust Enforcement Division may still not be capturing all litigation costs because some bills are received by other divisions or sections of the Attorney General's Office are forwarded directly to the main office for payment.

We recommend the Attorney General's Office comply with Chapter 47, Article 18, Section 17 of the West Virginia Code.

We agree with the audit recommendation. (See pages 11-12.)

Reimbursements for Attorney's Services

2. The Attorney General's Office bills agencies for services provided based on a flat monthly fee or on a hourly fee of \$40.00 for actual hours devoted to the particular agency's business. Our examination showed that the attorneys' time sheets were not available for periods prior to July 1, 1990. Accordingly, we were unable to determine the amounts billed agencies for services during the period July 1, 1985 through June 30, 1990 were correct. Agency personnel told us the time sheets were not retained due to limited filing space.

We recommend the Attorney General's Office comply with Chapter 5A, Article 8, Section 17 of the West Virginia Code.

We agree with the audit recommendation. (See pages 12-13.)

Preneed Guarantee Fund

3. We noted during our examination of fees related to the sale of preneed burial contracts that some contract sellers were not remitting fees timely. Specifically, one funeral home remitted \$7,040.00 related to the sale of 1,408 preneed burial contracts on November 27, 1989. We believe this funeral home remitted the fees only once per year. Since the Attorney General's Office invest these funds, any failure to remit fees timely results in lost investment income for the Preneed Guarantee Fund.

We recommend the Attorney General's Office comply with Chapter 47, Article 14, Section 8(f) of the West Virginia Code, as amended.

We agree with this audit recommendation. (See pages 13-14.)

Preneed Regulation Fund

4. We noted three receipts from different funeral homes that indicated to us that these businesses had been operating without the proper license and/or had agents operating without the proper license during 1987 or 1988. It appears the reporting problem was discovered by the Attorney General's Office during 1989 and corrective action was taken at that time. Based on the documentation available to us, these funeral homes had failed to remit a total of \$1,100.00 in the time frame required by the law.

We recommend the Attorney General's Office comply with Chapter 47, Article 14, Section 3 and Chapter 47, Article 14, Section 4, as amended, of the West Virginia Code.

We agree with the audit recommendation. (See pages 14-15.)

Telephone Calls to 900 Area Code

5. During our examination of telephone expenses, we noted several dozen calls totaling \$331.45 made to telephone numbers beginning with a "900" area code. We attempted to identify these calls as having been made in conjunction with official business of the Attorney General's Office; however, telephone logs were not maintained. We were informed that these types of telephone calls can no longer be made because a blocking feature has been installed.

We recommend the Attorney General's Office comply with Chapter 12, Article 3, Section 9 of the West Virginia Code, as amended.

We agree with the audit recommendation. (See pages 15-16.)

Late Payments to Workers' Compensation Fund

6. We noted during our examination of employee benefits that the Attorney General's Office apparently underpaid premiums to the Workers' Compensation Fund as well as filed some quarterly reports in an untimely manner. The delinquency resulted in the Attorney General's Office paying \$405.41 in interest charges which could have been avoided.

We recommend the Attorney General's Office comply with Chapter 23, Article 2, Section 1 of the West Virginia Code, as amended.

We agree with the audit recommendation. (See pages 16-17.)

Duplicate Payments

7. During the course of the audit, we discovered three instances where we believe the same goods or services were paid for more than once. Two of these instances related to private vendors while we believe one employee

was paid twice for the same travel expenses. These duplicate payments would not be in compliance with the applicable provisions of the law because the itemized invoices supporting the duplicate payments means that payments were made but no additional goods or services were received. Therefore, we believe the Attorney General's Office should seek to recover these apparent overpayments totaling \$121.00.

We recommend the Attorney General's Office comply with Chapter 12, Article 3, Section 10 of the West Virginia Code, as amended. Also, we recommend the Attorney General's Office seek to recover the \$121.00 of duplicate payments.

We agree with the audit recommendation. (See pages 17-18.)

Equipment Inventory

8. Our prior audit of the Attorney General's Office indicated the last physical inventory was taken on February 5, 1980. An equipment inventory had still not been taken as of January 9, 1991, even though the responses to the prior audit indicated the Attorney General's Office would comply with the provisions of the law.

We recommend the Attorney General's Office comply with Chapter 5A, Article 3, Section 35 of the West Virginia Code.

We agree with the audit recommendation. (See pages 18-19.)

Payroll

9. Our examination of payroll showed the Attorney General's Office apparently underpaid a summer intern a total of \$390.72 in 1990 based on time records made available to us. We were unable to learn the cause of the underpayment.

We recommend the Attorney General's Office review the payroll records to determine whether the former employee is due \$390.72 for services rendered. Also, we recommend the Attorney General's Office review their procedures for calculating payroll for interns and part-time employees.

No response by the Attorney General's Office. (See page 20.)

WEST VIRGINIA ATTORNEY GENERAL'S OFFICE

GENERAL REMARKS

INTRODUCTION

We have completed a post audit of the West Virginia Attorney General's Office. The audit covered the period January 15, 1985 through January 9, 1991.

GENERAL REVENUE ACCOUNTS

Expenditures required for the general operations of the West Virginia Attorney General's Office were made from the following appropriated accounts:

<u>Number</u>	<u>Description</u>
2400-X0	Salary of Attorney General
2400-00	Other Personal Services
2400-05	Publication of Reports and Opinions
2400-07	Asbestos Litigation Fund
2400-19	Unclassified
2400-35	Employee Benefits
2400-66	Annual Increment
2401-00	Personal Services - Surplus
2401-64	Public Employees Insurance

The following account was utilized by the West Virginia Attorney General's Office solely for the purpose of depositing fines and penalties into the State General Revenue Fund:

<u>Number</u>	<u>Description</u>
2400-80	Departmental Collections

SPECIAL REVENUE ACCOUNTS

During the audit period, the West Virginia Attorney General's Office maintained the following special revenue accounts to account for the proceeds of special revenue sources or to finance specified activities as required by law or administrative regulations:

<u>Number</u>	<u>Description</u>
8418-07	Buffalo Creek Disaster Legal Proceedings (SCR No. 6 - July 1973)

Federal and State funds; for Buffalo Creek disaster legal proceedings.

- 8418-10 Antitrust Enforcement Fund
Fines and settlements; to pay costs in relation to antitrust enforcement and transfer excess over \$250,000.00 to general revenue fund.
- 8418-12 Asbestos Litigation Fund
Transfers from agencies; used in relation to asbestos litigation.
- 8418-13 Pre-need Burial Contract Regulation Fund
Fees on burial contracts; used to license pre-need burial contractors.
- 8418-24 Pre-need Guarantee Fund
Fees on burial contracts; used to enforce pre-need burial regulations and laws.
- 8418-46 Workers' Compensation Collection Clearing
Clearing account for Workers' Compensation collection.

During fiscal year 1991, the Attorney General's Anti-Trust Enforcement Fund began operating from the following accounts:

<u>Number</u>	<u>Description</u>
8419-00	Personal Services
8419-01	Current Expenses
8419-02	Repairs and Alterations
8419-03	Equipment
8419-35	Employee Benefits
8419-99	Cash Control

COMPLIANCE MATTERS

Chapter 5, Article 3 of the West Virginia Code generally governs the Attorney General's Office. 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.

Antitrust Enforcement Fund

Chapter 47, Article 18, Section 17 of the West Virginia Code regarding court awards related to antitrust actions states in part,

"...(g) In any action brought under this section, the court shall award to the State for payment into the state treasury for the use of the antitrust enforcement fund:

- (1) An amount attributable to the recovery of the State and its public agencies; and
- (2) The greater of:
 - (A) Any amount assessed as reasonable attorney fees, filing fees, and reasonable cost of the action; or
 - (B) An amount equal to the expenses and costs of investigation, litigation and fund administration attributable to the case...."

Our examination of the Antitrust Enforcement Division showed that records documenting the costs and expenses of investigations prior to January 1990 were not organized in a manner which facilitated the accumulation of these costs. As a result, the State may not have been in a position to fully document the costs of each antitrust action which would hamper the State's ability to fully recover antitrust litigation costs.

Although changes were made in January 1990 which we believe have improved the recordkeeping process, we noted that the Antitrust Enforcement Division may still not be capturing all litigation cost. The Antitrust Enforcement Division may receive billings for expenses at any of three locations including: (1) The Attorney General's Main Office at the State Capitol, (2) Any other offices of the Attorney General housed at the L & S Building in downtown Charleston or (3) The offices of the Antitrust Enforcement Division.

Any bills received by other divisions or sections of the Attorney General's Office may be forwarded directly to the main office for payment. According to the former director of the Antitrust Enforcement Division, the division does not always receive a copy of invoices submitted directly to the main office for payment. As a result, some litigation costs incurred are probably still not being assigned to antitrust cases. These instances occur because the

payment procedures are not designed to ensure that responsible officials in the Antitrust Enforcement Division have certified all invoices prior to payment.

We recommend the Attorney General's Office comply with Chapter 47, Article 18, Section 17 of the West Virginia Code.

We agree with the recommendation.

Reimbursements for Attorney's Services

In accordance with the following language contained in the Budget Bill for fiscal year 1990, the Attorney General's Office billed agencies funded by general revenue appropriations for services provided:

"When legal counsel or secretarial help is appointed by the attorney general for any state spending unit, this account shall be reimbursed from such unit's appropriated account."

The Attorney General receives payment for services based on a reimbursement agreement with an agency which calls for a flat monthly fee or on a hourly fee of \$40.00 for actual hours devoted to the particular agency's business. Our examination showed that the attorneys' time sheets were not available for periods prior to July 1, 1990. Accordingly, we were unable to determine the amounts billed agencies for services during the period July 1, 1985 through June 30, 1990 were correct. We were told by agency personnel that the time sheets were not retained due to limited filing space.

Chapter 5A, Article 8, Section 17 of the West Virginia Code states,

"No record shall be destroyed or otherwise disposed of by any agency of the state, unless it is determined by the administrator and the director of the section of archives and history of the division of culture and history that the record has no further administrative, legal, fiscal, research or historical value."

The time sheets prepared by the attorneys should be retained in accordance with the provisions of the Code section and to document the language of the Budget Bill has been carried out.

We recommend the Attorney General's Office comply with Chapter 5A, Article 8, Section 17 of the West Virginia Code.

We agree with the recommendation.

Preneed Guarantee Fund

We noted during our examination of fees related to the sale of preneed burial contracts that some contract sellers were not remitting fees timely. Chapter 47, Article 14, Section 8(f) of the West Virginia Code, as amended states in part,

"Each contract buyer shall pay a fee of five dollars to the contract seller, who in turn will forward such sum to the department within ten days after execution of the preneed funeral contract. The contract shall be recorded in the department. Within ten days after receiving the fee, the department will notify the contract purchaser, by mail, of the recording. The fees shall be placed by the department in an account under the department's control entitled "Preneed Guarantee Fund," and the income thereon shall accrue to the fund. The department may use such income, if necessary in its discretion, to enforce this article...."

Specifically, we noted one funeral home which appeared to remit fees only once per year. The funeral home remitted \$7,040.00 related to the sale of 1,408 preneed burial contracts on November 27, 1989. Also, two checks for \$5.00 each dated June 7, 1989 and June 20, 1989, respectively, were received from another funeral home on August 27, 1991. Based on our review of the department's receipt books, it appears several other funeral homes may not have been complying with the legal requirements. Since the Attorney General's Office invest these funds, any failure to remit fees timely results in lost investment income for the Preneed Guarantee Fund.

The penalty for those parties who do remit fees in accordance with the law are set forth in Chapter 47, Article 14, Section 13 of the West Virginia Code, as amended which states,

"Any person who receives, holds, manages or controls any funds or proceeds realized from the writing and issuing of a preneed funeral contract or disburses such funds or proceeds in any manner other than as authorized or required by this article or who has violated any of the provisions of this article or the rules and regulations promulgated hereunder is guilty of a misdemeanor, and, upon conviction thereof, shall be punished by a fine of not less than one hundred nor more than one

thousand dollars for each occurrence, or imprisoned in the county jail for a term not to exceed one year or both fined and imprisoned.

We recommend the Attorney General's Office comply with Chapter 47, Article 14, Section 8(f) of the West Virginia Code, as amended.

We agree with the recommendation.

Preneed Regulation Fund

Chapter 47, Article 14, Section 3 of the West Virginia Code states in part,

"(a) No person may receive, hold, control or manage any funds or other thing of value tendered as payment on any preneed funeral contract unless such person has obtained a certificate of authority or renewal thereof from the department: Provided, That no bank, trust company, savings and loan association or other financial institution regulated by this State or insured by an agency of the United States federal government is required to obtain a certificate of authority....

(c) Any person desiring to obtain a certificate of authority shall file with the department, upon forms provided by the department, a completed application, together with a one hundred dollar application fee for his original certificate of authority. The fee shall be payable to a special revenue account to be known as the "Preneed Burial Contract Regulation Fund" for the purpose of administering the provisions of this article....

(d) Each certificate of authority holder shall renew its certificate of authority according to the schedule established by this article. The fee for renewal shall be two hundred dollars, payable to the "Preneed Burial Contract Regulation Fund" established by this section...."

and Chapter 47, Article 14, Section 4 of the West Virginia Code, as amended, states in part,

"No agent or employee of a contract seller may sell preneed funeral contracts in this state without first obtaining from the department a, license for such purpose. The fee for such license and the annual renewal thereof shall be twenty-five dollars. These fees shall be payable to the "Preneed Burial Contract Regulation Fund" established by section three [§ 47-14-3] of this article...."

We noted three receipts from different funeral homes that indicated to us that these businesses had been operating without the proper license and/or had agents operating without the proper license during 1987 or 1988. It appears the

reporting problem was discovered by the Attorney General's Office during 1989 and corrective action was taken at that time. Based on the documentation available to us, these funeral homes had failed to remit a total of \$1,100.00 in the time frame required by the law.

We recommend the Attorney General's Office comply with Chapter 47, Article 14, Section 3 and Chapter 47, Article 14, Section 4, as amended, of the West Virginia Code.

We agree with the recommendation.

Telephone Calls to 900 Area Code

During our examination of telephone expenses, we noted several dozen calls made to telephone numbers beginning with a "900" area code. We attempted to identify these calls as having been made in conjunction with official business of the Attorney General's Office; however, telephone logs were not maintained. The following schedule identifies by party called and the total dollar amount of such calls made during the period July 1, 1989 - January 9, 1991:

<u>Calls Placed To</u>	<u>Amount</u>
Personal Ad	\$79.65
Multiquest	18.50
Premium	10.70
Romance	11.71
Bulletin Board	6.65
Romance Line	6.00
Credit Card	54.50
900 Service	65.58
Credit	25.00
Credit Info	15.00
Gold Card	11.96
Sweepstake	9.95
Gift Center	7.72
NCC Coupon	5.98
Shoppers 5	1.95
Newspoll	.60
Total	<u>\$331.45</u>

Since we could not identify these calls as having been made in the course of official business, we believe these calls may have been of a personal nature.

The use of State funds to pay for such calls would probably violate the provisions of Chapter 12, Article 3, Section 9 of the West Virginia Code, as amended, which states in part:

"Every board or officer authorized by law to issue requisitions upon the auditor for payment of money out of the state treasury, shall before any such money is paid out of the state treasury, certify to the auditor that the money for which such requisition is made is needed for present use for the purposes for which it was appropriated;..."

We discussed these calls with representatives of the Attorney General's Office and we were informed that these types of telephone calls can no longer be made because a blocking feature has been installed.

We recommend the Attorney General's Office comply with Chapter 12, Article 3, Section 9 of the West Virginia Code, as amended.

We agree with the recommendation.

Late Payments to Workers' Compensation Fund

Chapter 23, Article 2, Section 1 of the West Virginia Code, as amended, states in part,

"The State of West Virginia and all governmental agencies or departments created by it, including county boards of education, political subdivisions of the State, any volunteer fire department or company and other emergency service organizations as defined by article five [§15-5-1 et seq.], chapter fifteen of this Code, and all persons, firms, associations and corporations regularly employing another person or persons for the purpose of carrying on any form of industry, service or business in this State, are employers within the meaning of this chapter and are hereby required to subscribe to and pay premiums into the workers' compensation fund for the protection of their employees and shall be subject to all requirements of this chapter and all rules and regulations prescribed by the commissioner with reference to rate, classification and premium payment,..."

We noted during our examination of employee benefits that the Attorney General's Office apparently underpaid premiums to the Workers' Compensation Fund as well as filed some quarterly reports in an untimely manner. A letter to the Attorney General's Office from the West Virginia Workers' Compensation Fund dated August 31, 1990 stated:

"We have completed an audit of your account. The account is delinquent as a result of the late filing of reports for the quarters ending March 31, 1989, and June 30, 1989; and deposit shortages existed for the quarters ending June 30, 1989 through the June 30, 1990 quarter....

Your liability to the Fund resulting from your delinquency or default is:

<u>Adjusted Premium</u>	<u>Interest Thru 8/90</u>	<u>Interest Paid</u>	<u>Claim Losses Thru 8/17/90</u>	<u>Total</u>
\$4,450.31	\$405.41	\$-0-	\$1,139.57	\$5,995.29..."

The total amount due of \$5,995.29 was transferred to the Workers' Compensation Fund on September 13, 1990 through use of Intra-Governmental Transaction (IGT) No. 57470 payable from the Unclassified Account No. (2400-35). The delinquency resulted in the Attorney General's Office paying \$405.41 in interest charges which could have been avoided.

We recommend the Attorney General's Office comply with Chapter 23, Article 2, Section 1 of the West Virginia Code, as amended.

We agree with the recommendation.

Duplicate Payments

During the course of the audit, we discovered three instances where we believe the same goods or services were paid for more than once. Two of these instances related to private vendors while we believe one employee was paid twice for the same travel expenses. The initial payments are shown below followed by what we believe to be the duplicate payment:

<u>Transmittal Number</u>	<u>Account Number</u>	<u>Date of Service</u>	<u>Amount Paid</u>	<u>Overpayment</u>	<u>Purpose of Expenditure</u>
11	8418-10	11/89-10/90	\$70.00		Pay Subscription for magazine
76	8418-10	11/89-10/90	\$70.00	\$ 70.00	
57	2400-07	04-13-90	\$15.00		For Case Transcript
87	2400-07	04-13-90	\$15.00	\$ 15.00	
50	2400-19	07-05-89	\$39.00		Pay Employee Travel Expenses
87	2400-19	07-05-89	<u>\$36.00</u>	<u>\$ 36.00</u>	
				<u>\$121.00</u>	

Chapter 12, Article 3, Section 10 of the West Virginia Code, as amended, states in part,

"It shall be unlawful for any state officer to issue his requisition on the state auditor in payment of any claim unless an itemized account is filed in the office of the officer issuing the requisition...."

These duplicate payments would not be in compliance with these provisions of the law because the itemized invoices supporting the duplicate payments means that payments were made but no additional goods or services were received. Therefore, we believe the Attorney General's Office should seek to recover these apparent overpayments totaling \$121.00.

We recommend the Attorney General's Office comply with Chapter 12, Article 3, Section 10 of the West Virginia Code, as amended. Also, we recommend the Attorney General's Office seek to recover the \$121.00 of duplicate payments.

We agree with the recommendation.

Equipment 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."

Our prior audit of the Attorney General's Office indicated the last physical inventory was taken on February 5, 1980. Our discussions with spending unit personnel indicate a physical inventory had still not been taken as of January 9, 1991, even though the responses to the prior audit indicated the Attorney General's Office would comply with the provisions of the law.

Our examination of equipment purchases showed equipment items which we believe could be converted to personal use. The maintenance of an equipment inventory listing and the periodic taking of a physical inventory as called for by

the law would decrease the probability for State property to be converted to personal use.

We recommend the Attorney General's Office comply with Chapter 5A, Article 3, Section 35 of the West Virginia Code.

We agree with the recommendation.

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 the degree of compliance with the procedures may deteriorate.

Our study and evaluation of the system of internal accounting control for the period January 15, 1985 through January 9, 1991, which was made for the purpose set forth in the first paragraph above, would not necessarily disclose all weaknesses in the system. However, such study and evaluation disclosed a condition that we believe to be a weakness.

Payroll

Our examination of payroll showed the Attorney General's Office employed a summer intern during 1990. The intern was paid on the basis of an annual salary of \$9,000.00. However, effectively, the employee was paid an hourly rate of \$4.61 by dividing the annual salary of \$9,000.00 by 1,950 hours. Our calculations indicate the employee was apparently underpaid as follows:

<u>Pay Period</u>	<u>Hours Worked</u>	<u>Payroll Calculation</u>		<u>Calculated Underpayment</u>
		<u>Audit</u>	<u>Agency</u>	
5/16/90 - 5/31/90	82.5	\$380.32	\$300.77	\$ 79.55
7/1/90 - 7/15/90	67.5	<u>311.17</u>	<u>-0-</u>	<u>311.17</u>
		<u>\$691.49</u>	<u>\$300.77</u>	<u>\$390.72</u>

Based on the records available to us, the former employee was underpaid a total of \$390.72. We were unable to learn the cause of the underpayment.

We recommend the Attorney General's Office review the payroll records to determine whether the former employee is due \$390.72 for services rendered. Also, we recommend the Attorney General's Office review their procedures for calculating payroll for interns and part-time employees.

No response by the Attorney General's Office.

INDEPENDENT AUDITORS' OPINION

The Joint Committee on Government and Finance:

We have audited the statement of appropriations/cash receipts, expenditures/disbursements and changes in fund balances of the West Virginia Attorney General's Office for the period ended January 9, 1991 and the years ended June 30, 1990 and June 30, 1989. The financial statement is the responsibility of the management of the West Virginia Attorney General's Office. Our responsibility is to express an opinion on the financial statement based on our audit.


We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As described in Note A, the financial statement was prepared on the cash and modified cash basis of accounting, which are comprehensive bases of accounting other than generally accepted accounting principles.

In our opinion, the financial statement referred to above presents fairly, in all material respects, the appropriations and expenditures and revenue collected and expenses paid of the West Virginia Attorney General's Office for the period ended January 9, 1991 and the years ended June 30, 1990 and June 30, 1989, on the bases of accounting described in Note A.

Our audit was conducted for the purpose of forming an opinion on the basic financial statement taken as a whole. The supplemental information is presented for the purpose of additional analysis and is not a required part of the basic financial statement. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statement and, in our opinion, is fairly stated in all material respects in relation to the basic financial statement taken as a whole.

Respectfully submitted,


Theodor L. Shanklin, CPA, Director
Legislative Postaudit Division

September 30, 1991

Auditors: Michael E. Sizemore, CPA, Supervisor
Paul E. Deuley
Bryon S. Montgomery

WEST VIRGINIA ATTORNEY GENERAL'S OFFICE

STATEMENT OF APPROPRIATIONS/CASH RECEIPTS, EXPENDITURES/

DISBURSEMENTS AND CHANGES IN FUND BALANCES

	Period Ended January 9, 1991		
	<u>General Revenue</u>	<u>Special Revenue</u>	<u>Combined Totals</u>
Appropriations/Cash Receipts:			
Appropriations	\$3,004,418.00	\$ -0-	\$3,004,418.00
Fines and Penalties	87,755.00	12,615.00	100,370.00
Asbestos Litigation Fund	-0-	-0-	-0-
Fees	-0-	58,074.44	58,074.44
Earned Interest	-0-	2,801.94	2,801.94
Collection of Workers' Compensation Premiums	-0-	64,970.32	64,970.32
	<u>3,092,173.00</u>	<u>138,461.70</u>	<u>3,230,634.70</u>
Expenditures/Disbursements:			
Personal Services	1,067,270.76	78,397.14	1,145,667.90
Employee Benefits	322,678.95	15,544.65	338,223.60
Current Expenses	152,054.81	60,520.31	212,575.12
Repairs and Alterations	8,216.64	549.71	8,766.35
Equipment	94,921.27	8,704.85	103,626.12
Annual Increment	4,176.00	-0-	4,176.00
Refunds	-0-	-0-	-0-
Transfers to State General Revenue	87,755.00	-0-	87,755.00
Transfers to Workers' Compensation Division	-0-	64,970.32	64,970.32
	<u>1,737,073.43</u>	<u>228,686.98</u>	<u>1,965,760.41</u>
Appropriations/Cash Receipts Over (Under) Expenditures/Disbursements	1,355,099.57	(90,225.28)	1,264,874.29
Expirations and Expenditures After June 30	-0-	-0-	-0-
Beginning Balance	-0-	249,415.36	249,415.36
Transfers to Departmental Collections Account (2400-80)	-0-	-0-	-0-
Ending Balance	<u>\$1,355,099.57</u>	<u>\$159,190.08</u>	<u>\$1,514,289.65</u>

See Notes to Financial Statement

<u>Year Ended June 30, 1990</u>			<u>Year Ended June 30, 1989</u>		
<u>General Revenue</u>	<u>Special Revenue</u>	<u>Combined Totals</u>	<u>General Revenue</u>	<u>Special Revenue</u>	<u>Combined Totals</u>
\$3,098,194.00	\$ -0-	\$3,098,194.00	\$2,510,842.00	\$ -0-	\$2,510,842.00
81,364.30	190,000.00	271,364.30	16,953.56	201,600.75	218,554.31
-0-	-0-	-0-	-0-	5,750.00	5,750.00
-0-	94,940.00	94,940.00	-0-	84,740.00	84,740.00
-0-	4,531.16	4,531.16	-0-	1,118.63	1,118.63
-0-	-0-	-0-	-0-	-0-	-0-
<u>3,179,558.30</u>	<u>289,471.16</u>	<u>3,469,029.46</u>	<u>2,527,795.56</u>	<u>293,209.38</u>	<u>2,821,004.94</u>
1,672,293.58	130,867.52	1,803,161.10	1,901,264.05	32,143.85	1,933,407.90
511,592.34	562.86	512,155.20	14,284.82	1,241.75	15,526.57
548,220.90	183,701.29	731,922.19	368,830.26	29,775.78	398,606.04
14,556.15	2,019.00	16,575.15	530.00	-0-	530.00
75,764.15	72,211.39	148,975.54	13,572.24	2,453.49	16,025.73
10,620.00	-0-	10,620.00	-0-	-0-	-0-
-0-	175.00	175.00	-0-	-0-	-0-
110,372.61	-0-	110,372.61	16,953.56	-0-	16,953.56
-0-	-0-	-0-	-0-	-0-	-0-
<u>2,943,419.73</u>	<u>390,537.06</u>	<u>3,333,956.79</u>	<u>2,315,343.93</u>	<u>65,614.87</u>	<u>2,381,049.80</u>
236,138.57	(101,065.90)	135,072.67	212,360.63	227,594.51	439,955.14
(336,922.78)	-0-	(336,922.78)	(212,360.63)	-0-	(212,360.63)
71,775.90	379,489.57	451,265.47	71,775.90	151,895.06	223,670.96
29,008.31	(29,008.31)	-0-	-0-	-0-	-0-
<u>\$ -0-</u>	<u>\$249,415.36</u>	<u>\$ 249,415.36</u>	<u>\$ 71,775.90</u>	<u>\$379,489.57</u>	<u>\$ 451,265.47</u>

WEST VIRGINIA ATTORNEY GENERAL'S OFFICE

NOTES TO FINANCIAL STATEMENT

Note A - Accounting Policies

Accounting Method: The modified cash basis of accounting is following 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 revenue 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:

	Expenditures		Expirations	
	Paid After June 30,		July 31,	July 31,
	1990	1989	1990	1989
Salary of Attorney General	\$ -0-	\$ -0-	\$ 1,933.22	\$ -0-
Other Personal Services	-0-	-0-	126,453.05	143,725.95
Publication of Reports and Opinions	-0-	-0-	71,775.90	-0-
Asbestos Litigation Fund	40,992.32	-0-	17,461.60	-0-
Unclassified	61,190.00	53,154.68	5,329.47	-0-
Employee Benefits	-0-	-0-	6,927.22	-0-
Annual Increment	-0-	-0-	4,860.00	15,480.00
Personal Services - Surplus	-0-	-0-	-0-	-0-
Public Employees Insurance	-0-	-0-	-0-	-0-
	<u>\$102,182.32</u>	<u>\$53,154.68</u>	<u>\$234,740.46</u>	<u>\$159,205.95</u>

Combined Totals: The combined totals contain the totals of similar accounts of the various funds. Since the appropriations and cash receipts 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. Employees' contributions are 4.5% of their annual compensation and employees have vested rights under certain circumstances. In fiscal year

1989, the West Virginia Public Employees' Retirement System matched contributions at 9.5% of the compensation on which the employee made contributions. In fiscal years 1990 and 1991, the West Virginia Attorney General's Office matched contributions at 9.5% of the compensation on which the employee made contributions. However, legislation suspended all of the matching contributions by PERS during fiscal year 1987. The West Virginia Attorney General's Office pension expenditures were as follows:

	Period Ended January 9, <u>1991</u>	<u>Year Ended June 30,</u> <u>1990</u> <u>1989</u>	
General Revenue	<u>\$119,309.83</u>	<u>\$221,493.89</u>	<u>\$-0-</u>

SUPPLEMENTAL INFORMATION

WEST VIRGINIA ATTORNEY GENERAL'S OFFICE
 STATEMENTS OF APPROPRIATIONS AND EXPENDITURES
 GENERAL REVENUE

	Period Ended January 9, <u>1991</u>	Year Ended June 30, <u>1990</u> <u>1989</u>	
<u>Salary of Attorney</u> <u>General - Account 2400-X0</u>			
Appropriations	\$ 50,400.00	\$ 50,400.00	\$ 50,400.00
Expenditures	<u>25,200.00</u>	<u>48,466.78</u>	<u>50,400.00</u>
	25,200.00	1,933.22	-0-
Transmittals Paid After June 30	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
Balance	<u>\$ 25,200.00</u>	<u>\$ 1,933.22</u>	<u>\$ -0-</u>
 <u>Other Personal Services -</u> <u>Account 2400-00</u>			
Appropriations	\$1,646,640.00	\$1,831,360.00	\$1,993,820.00
Expenditures:			
Personal Services	951,070.76	1,609,743.39	1,850,094.05
Employee Benefits	-0-	95,163.56	-0-
	<u>951,070.76</u>	<u>1,704,906.95</u>	<u>1,850,094.05</u>
	695,569.24	126,453.05	143,725.95
Transmittals Paid After June 30	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
Balance	<u>\$ 695,569.24</u>	<u>\$ 126,453.05</u>	<u>\$ 143,725.95</u>
 <u>Publication of Reports and Opinions -</u> <u>Account 2400-05</u>			
Reappropriations:			
Fiscal Year 1986	\$ -0-	\$ 20,000.00	\$ 20,000.00
Fiscal Year 1985	-0-	20,000.00	20,000.00
Fiscal Year 1984	-0-	20,000.00	20,000.00
Fiscal Year 1983	-0-	11,500.00	11,500.00
Fiscal Year 1981	-0-	275.90	275.90
	<u>-0-</u>	<u>71,775.90</u>	<u>71,775.90</u>
Expenditures	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
	-0-	71,775.90	71,775.90
Transmittals Paid After June 30	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
Balance	<u>\$ -0-</u>	<u>\$ 71,775.90</u>	<u>\$ 71,775.90</u>

WEST VIRGINIA ATTORNEY GENERAL'S OFFICE
 STATEMENTS OF APPROPRIATIONS AND EXPENDITURES
 GENERAL REVENUE

	Period Ended January 9, 1991	Year Ended June 30, 1990	1989
<u>Asbestos Litigation Fund - Account 2400-07</u>			
Appropriations	\$ -0-	\$360,000.00	\$ -0-
Expenditures:			
Personal Services	-0-	14,083.41	-0-
Employee Benefits	-0-	5.00	-0-
Current Expenses	-0-	328,449.99	-0-
	<u>-0-</u>	<u>342,538.40</u>	<u>-0-</u>
	-0-	17,461.60	-0-
Transmittals Paid After June 30	<u>-0-</u>	<u>40,992.32</u>	<u>-0-</u>
Balance	<u>\$ -0-</u>	<u>\$ 58,453.92</u>	<u>\$ -0-</u>
<u>Unclassified - Account 2400-19</u>			
Appropriations	\$760,022.00	\$417,603.00	\$451,142.00
Expenditures:			
Personal Services	-0-	-0-	770.00
Employee Benefits	2,450.00	-0-	6,707.57
Current Expenses	152,054.81	294,471.80	422,967.56
Repairs and Alterations	8,216.64	15,383.30	580.00
Equipment	94,921.27	102,418.43	20,116.87
	<u>257,642.72</u>	<u>412,273.53</u>	<u>451,142.00</u>
	502,379.28	5,329.47	1,530.03
Transmittals Paid After June 30	<u>-0-</u>	<u>61,190.00</u>	<u>53,154.68</u>
Balance	<u>\$502,379.28</u>	<u>\$ 66,519.47</u>	<u>\$ 53,154.68</u>
<u>Employee Benefits - Account 2400-35</u>			
Appropriations	\$389,564.00	\$423,351.00	\$ -0-
Expenditures	257,612.95	416,423.78	-0-
	<u>131,951.05</u>	<u>6,927.22</u>	<u>-0-</u>
Transmittals Paid After June 30	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
Balance	<u>\$131,951.05</u>	<u>\$ 6,927.22</u>	<u>\$ -0-</u>

WEST VIRGINIA ATTORNEY GENERAL'S OFFICE
 STATEMENTS OF APPROPRIATIONS/CASH RECEIPTS
 AND EXPENDITURES/DISBURSEMENTS
 GENERAL REVENUE

	Period Ended January 9, <u>1991</u>	<u>Year Ended June 30,</u> 1990 1989	
<u>Annual Increment - Account 2400-66</u>			
Appropriations	\$ 4,176.00	\$ 15,480.00	\$15,480.00
Expenditures	<u>4,176.00</u> -0-	<u>10,620.00</u> 4,860.00	<u>-0-</u> 15,480.00
Transmittals Paid After June 30	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
Balance	<u>\$ -0-</u>	<u>\$ 4,860.00</u>	<u>\$15,480.00</u>
<u>Department Collections - Account 2400-80</u>			
Cash Receipts:			
Fines and Penalties	\$87,755.00	\$ 81,364.30	\$16,953.56
Transfers from Account 8418-07	-0-	4,156.01	-0-
Transfers from Account 8418-12	-0-	24,852.30	-0-
	<u>87,755.00</u>	<u>110,372.61</u>	<u>16,953.56</u>
Disbursements:			
Transfers to State General Revenue Fund	<u>87,755.00</u> -0-	<u>110,372.61</u> -0-	<u>16,953.56</u> -0-
Beginning Balance	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
Ending Balance	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>

WEST VIRGINIA ATTORNEY GENERAL'S OFFICE
 STATEMENTS OF APPROPRIATIONS AND EXPENDITURES
 GENERAL REVENUE

	Period Ended January 9, <u>1991</u>	Year Ended June 30, <u>1990</u>	<u>1989</u>
<u>Personal Services-Surplus -</u>			
<u>Account 2401-00</u>			
Appropriations	\$91,000.00	\$-0-	\$-0-
Expenditures	<u>91,000.00</u> -0-	<u>-0-</u> -0-	<u>-0-</u> -0-
Transmittals Paid After June 30	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
Balance	<u>\$ -0-</u>	<u>\$-0-</u>	<u>\$-0-</u>
<u>Public Employees Insurance -</u>			
<u>Account 2401-64</u>			
Appropriations	\$62,616.00	\$-0-	\$-0-
Expenditures:			
Employee Benefits	<u>62,616.00</u> -0-	<u>-0-</u> -0-	<u>-0-</u> -0-
Transmittals Paid After June 30	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
Balance	<u>\$ -0-</u>	<u>\$-0-</u>	<u>\$-0-</u>

WEST VIRGINIA ATTORNEY GENERAL'S OFFICE
 STATEMENTS OF CASH RECEIPTS, DISBURSEMENTS
 AND CHANGES IN CASH BALANCE
 SPECIAL REVENUE

	Period Ended January 9, <u>1991</u>	<u>Year Ended June 30,</u> 1990 1989	
<u>Buffalo Creek Diaster Legal Proceedings</u> <u>(SCR No. 6 - July 1973) - Account 8418-07</u>			
Cash Receipts	\$ -0-	\$ -0-	\$ -0-
Disbursements:			
Current Expenses	-0-	-0-	673.54
Transfers to State General Revenue Fund	-0-	4,156.01	-0-
	<u>-0-</u>	<u>4,156.01</u>	<u>673.54</u>
Cash Receipts (Under) Disbursements	-0-	(4,156.01)	(673.54)
Beginning Balance	<u>-0-</u>	<u>4,156.01</u>	<u>4,829.55</u>
Ending Balance	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ 4,156.01</u>
<u>Antitrust Enforcement Fund -</u> <u>Account 8418-10</u>			
Cash Receipts:			
Fines and Penalties	\$ -0-	\$190,000.00	\$201,600.75
Transfers from Anti-Trust Enforcement Fund - Account (8419-99)	6,351.96	-0-	-0-
Tranfers from State Board of Investments	-0-	110,000.00	-0-
	<u>6,351.96</u>	<u>300,000.00</u>	<u>201,600.75</u>
Disbursements:			
Personal Services	13,903.34	83,161.20	2,831.86
Employee Benefits	5.00	40.00	271.49
Current Expenses	20,654.79	138,361.20	16,881.69
Repairs and Alterations	-0-	1,508.00	-0-
Equipment	3,880.90	69,148.99	2,388.61
Transfers to State Board of Investments	-0-	-0-	110,000.00
Transfers to Anti-Trust Enforcement Fund - Account (8419-99)	100,000.00	-0-	-0-
	<u>138,444.03</u>	<u>292,219.39</u>	<u>132,373.65</u>
Cash Receipts (Under) Over Disbursements	<u>(132,092.07)</u>	<u>7,780.61</u>	<u>69,227.10</u>
Beginning Balance	<u>132,092.07</u>	<u>124,311.46</u>	<u>55,084.36</u>
Ending Balance	<u>\$ -0-</u>	<u>\$132,092.07</u>	<u>\$124,311.46</u>

WEST VIRGINIA ATTORNEY GENERAL'S OFFICE
 STATEMENTS OF CASH RECEIPTS, DISBURSEMENTS
 AND CHANGES IN CASH BALANCE
 SPECIAL REVENUE

	Period Ended January 9, <u>1991</u>	Year Ended June 30, <u>1990</u>	1989
<u>Asbestos Litigation Fund - Account 8418-12</u>			
Cash Receipts:			
Transfers to Fund Asbestos Litigation	\$ -0-	\$ -0-	\$ 5,750.00
Disbursements:			
Current Expenses	-0-	-0-	5,618.31
Transfers to State General Revenue Fund	-0-	24,852.30	-0-
	-0-	24,852.30	5,618.31
Cash Receipts (Under) Over Disbursements	-0-	(24,852.30)	131.69
Beginning Balance	-0-	24,852.30	24,720.61
Ending Balance	\$ -0-	\$ -0-	\$24,852.30
<u>Pre-need Burial Contract Regulation Fund - Account 8418-13</u>			
Cash Receipts:			
Fees	\$39,175.00	\$62,225.00	\$63,790.00
Transfers from State Board of Investments	-0-	35,000.00	-0-
	39,175.00	97,225.00	63,790.00
Disbursements:			
Personal Services	7,378.32	47,706.32	29,311.99
Employee Benefits	20.00	522.86	970.26
Current Expenses	10,056.75	45,340.09	6,602.24
Repairs and Alterations	549.71	511.00	-0-
Equipment	376.41	4,062.40	64.88
Transfers to State Board of Investments	-0-	-0-	35,000.00
Refunds	-0-	175.00	-0-
	18,381.19	98,317.67	71,949.37
Cash Receipts Over (Under) Disbursements	20,793.81	(1,092.67)	(8,159.37)
Beginning Balance	23,213.50	24,306.17	32,465.54
Ending Balance	\$44,007.31	\$23,213.50	\$24,306.17

WEST VIRGINIA ATTORNEY GENERAL'S OFFICE
 STATEMENTS OF CASH RECEIPTS, DISBURSEMENTS
 AND CHANGES IN CASH BALANCE
 SPECIAL REVENUE

	Period Ended January 9, <u>1991</u>	<u>Year Ended June 30,</u> 1990 1989	
<u>Pre-need Guarantee Fund - Account 8418-24</u>			
Cash Receipts:			
Fees	\$12,615.00	\$32,715.00	\$20,950.00
Disbursements:			
Transfers to State Board of Investments	<u>7,730.00</u>	<u>32,365.00</u>	<u>52,505.00</u>
Cash Receipts Over (Under) Disbursements	4,885.00	350.00	(31,555.00)
Beginning Balance	<u>3,590.00</u>	<u>3,240.00</u>	<u>34,795.00</u>
Ending Balance	<u>\$ 8,475.00</u>	<u>\$ 3,590.00</u>	<u>\$ 3,240.00</u>
<u>Workers' Compensation Collection Clearing - Account 8418-46</u>			
Cash Receipts:			
Workers' Compensation Premiums	\$64,970.32	\$ -0-	\$ -0-
Disbursements:			
Transfers to West Virginia Workers' Compensation Division	<u>64,970.32</u>	<u>-0-</u>	<u>-0-</u>
	-0-	-0-	-0-
Beginning Balance	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
Ending Balance	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>

WEST VIRGINIA ATTORNEY GENERAL'S OFFICE
 STATEMENTS OF APPROPRIATIONS AND EXPENDITURES
 SPECIAL REVENUE

	Period Ended January 9, <u>1991</u>	<u>Year Ended June 30,</u> 1990 1989	
<u>Anti-Trust Enforcement Fund -</u>			
<u>Personal Sevices - Account 8419-00</u>			
Appropriations	\$124,866.00	\$-0-	\$-0-
Expenditures	<u>57,115.48</u>	-0-	-0-
	67,750.52	-0-	-0-
Transmittals Paid After June 30	<u>-0-</u>	-0-	-0-
Balance	<u>\$ 67,750.52</u>	<u>-0-</u>	<u>-0-</u>
<u>Anti-Trust Enforcement Fund -</u>			
<u>Current Expenses - Account 8419-01</u>			
Appropriations	\$178,000.00	\$-0-	\$-0-
Expenditures:			
Employee Benefits	70.00	-0-	-0-
Current Expenses	<u>29,808.77</u>	-0-	-0-
	29,878.77	-0-	-0-
	<u>148,121.23</u>	-0-	-0-
Transmittals Paid After June 30	<u>-0-</u>	-0-	-0-
Balance	<u>\$148,121.23</u>	<u>-0-</u>	<u>-0-</u>
<u>Anti-Trust Enforcement Fund -</u>			
<u>Repairs and Alterations - Account 8419-02</u>			
Appropriations	\$ 2,000.00	\$-0-	\$-0-
Expenditures	<u>-0-</u>	-0-	-0-
	2,000.00	-0-	-0-
Transmittals Paid After June 30	<u>-0-</u>	-0-	-0-
Balance	<u>\$ 2,000.00</u>	<u>-0-</u>	<u>-0-</u>

WEST VIRGINIA ATTORNEY GENERAL'S OFFICE
 STATEMENTS OF APPROPRIATIONS AND EXPENDITURES
 SPECIAL REVENUE

	Period Ended January 9, <u>1991</u>	<u>Year Ended June 30,</u> 1990 1989	
<u>Anti-Trust Enforcement Fund -</u>			
<u>Equipment - Account 8419-03</u>			
Appropriations	\$110,000.00	\$-0-	\$-0-
Expenditures	<u>4,447.54</u> 105,552.46	<u>-0-</u> -0-	<u>-0-</u> -0-
Transmittals Paid After June 30	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
Balance	<u>\$105,552.46</u>	<u>-0-</u>	<u>-0-</u>
<u>Anti-Trust Enforcement Fund -</u>			
<u>Employee Benefits - Account 8419-35</u>			
Appropriations	\$ 29,764.00	\$-0-	\$-0-
Expenditures	<u>15,449.65</u> 14,314.35	<u>-0-</u> -0-	<u>-0-</u> -0-
Transmittals Paid After June 30	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
Balance	<u>\$ 14,314.35</u>	<u>-0-</u>	<u>-0-</u>

WEST VIRGINIA ATTORNEY GENERAL'S OFFICE
 STATEMENTS OF APPROPRIATIONS AND EXPENDITURES
 SPECIAL REVENUE

	Period Ended January 9, <u>1991</u>	<u>Year Ended June 30,</u> 1990	<u>1989</u>
<u>Anti-Trust Enforcement Fund -</u>			
<u>Equipment - Account 8419-03</u>			
Appropriations	\$110,000.00	\$-0-	\$-0-
Expenditures	<u>4,447.54</u> 105,552.46	<u>-0-</u> -0-	<u>-0-</u> -0-
Transmittals Paid After June 30	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
Balance	<u>\$105,552.46</u>	<u>-0-</u>	<u>-0-</u>
<u>Anti-Trust Enforcement Fund -</u>			
<u>Employee Benefits - Account 8419-35</u>			
Appropriations	\$ 29,764.00	\$-0-	\$-0-
Expenditures	<u>15,449.65</u> 14,314.35	<u>-0-</u> -0-	<u>-0-</u> -0-
Transmittals Paid After June 30	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
Balance	<u>\$ 14,314.35</u>	<u>-0-</u>	<u>-0-</u>

WEST VIRGINIA ATTORNEY GENERAL'S OFFICE
 STATEMENTS OF CASH RECEIPTS AND DISBURSEMENTS
 CASH CONTROL - ANTI-TRUST ENFORCEMENT FUND -
 ACCOUNT 8419-99

	Period Ended January 9, <u>1991</u>	Year Ended June 30, <u>1990</u>	<u>1989</u>
Beginning Balance:			
State Treasury	\$ -0-	\$-0-	\$-0-
Cash Receipts:			
Transfers from Antitrust Enforcement Fund - Account (8418-10)	100,000.00	-0-	-0-
Fines and Penalties	18,899.44	-0-	-0-
	<u>118,899.44</u>	<u>-0-</u>	<u>-0-</u>
TOTAL CASH TO ACCOUNT FOR	<u>\$118,899.44</u>	<u>\$-0-</u>	<u>\$-0-</u>
Disbursements:			
Personal Services	\$ 57,115.48	\$-0-	\$-0-
Employee Benefits	15,519.65	-0-	-0-
Current Expenses	29,808.77	-0-	-0-
Equipment	4,447.54	-0-	-0-
Transfers to Antitrust Enforcement Fund - Account (8418-10)	6,351.96	-0-	-0-
	<u>113,243.40</u>	<u>-0-</u>	<u>-0-</u>
Ending Balance:			
State Treasury	<u>5,656.04</u>	<u>-0-</u>	<u>-0-</u>
TOTAL CASH ACCOUNTED FOR	<u>\$118,899.44</u>	<u>\$-0-</u>	<u>\$-0-</u>

WEST VIRGINIA ATTORNEY GENERAL'S OFFICE
STATEMENTS OF CHANGES IN INVESTMENT BALANCE

	Period Ended January 9, <u>1991</u>	Year Ended June 30, <u>1990</u>	<u>1989</u>
<u>Investments - Account 8418-10</u>			
Additions:			
Transfers to State Board of Investments	\$ -0-	\$190,000.00	\$110,000.00
Interest Reinvested	83.55	2,196.51	645.89
	<u>83.55</u>	<u>192,196.51</u>	<u>110,645.89</u>
Deductions:			
Withdrawals from State Board of Investments	-0-	300,000.00	-0-
	<u>83.55</u>	<u>(107,803.49)</u>	<u>110,645.89</u>
Beginning Balance	<u>2,842.40</u>	<u>110,645.89</u>	<u>-0-</u>
Ending Balance	<u>\$ 2,925.95</u>	<u>\$ 2,842.40</u>	<u>\$110,645.89</u>
<u>Investments - Account 8418-13</u>			
Additions:			
Transfers to State Board of Investments	\$ -0-	\$ 10,000.00	\$ 35,000.00
Interest Reinvested	14.87	300.27	205.51
	<u>14.87</u>	<u>10,300.27</u>	<u>35,205.51</u>
Deductions:			
Withdrawals from State Board of Investments	-0-	45,000.00	-0-
	<u>14.87</u>	<u>(34,699.73)</u>	<u>35,205.51</u>
Beginning Balance	<u>505.78</u>	<u>35,205.51</u>	<u>-0-</u>
Ending Balance	<u>\$ 520.65</u>	<u>\$ 505.78</u>	<u>\$ 35,205.51</u>
<u>Investments - Account 8418-24</u>			
Additions:			
Transfers to State Board of Investments	\$ 7,730.00	\$ 32,365.00	\$ 52,505.00
Interest Reinvested	2,703.52	2,034.38	267.23
	<u>10,433.52</u>	<u>34,399.38</u>	<u>52,772.23</u>
Deductions:			
Withdrawals from State Board of Investments	-0-	-0-	-0-
	<u>10,433.52</u>	<u>34,399.38</u>	<u>57,772.23</u>
Beginning Balance	<u>87,171.61</u>	<u>52,772.23</u>	<u>-0-</u>
Ending Balance	<u>\$ 97,605.13</u>	<u>\$ 87,171.61</u>	<u>\$ 52,772.23</u>

WEST VIRGINIA ATTORNEY GENERAL'S OFFICE

RECONCILIATIONS

SPECIAL REVENUE

JANUARY 9, 1991

Buffalo Creek Disaster Legal Proceedings
(SCR No. 6 - July 1973) - Account 8418-07

Balance per State Treasury and Agency \$ -0-

Antitrust Enforcement Fund - Account 8418-10

Balance per State Treasury and Agency \$ -0-

Asbestos Litigation Fund - Account 8418-12

Balance per State Treasury and Agency \$ -0-

Pre-need Burial Contract Regulation Fund -
Account 8418-13

Balance per State Treasury and Agency \$44,007.31

Pre-Need Guarantee Fund - Account 8418-24

Balance per State Treasury and Agency \$ 8,475.00

Workers' Compensation Collection Clearing -
Account 8418-46

Balance per State Treasury and Agency \$ -0-

Anti-Trust Enforcement Fund - Cash Control -
Account 8419-99

Balance per State Treasury and Agency \$ 5,656.04

STATE OF WEST VIRGINIA

OFFICE OF LEGISLATIVE AUDITOR, TO WIT:

I, Thedford L. Shanklin, CPA, Director of the Legislative Postaudit 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 11th day of January,
1993.

Thedford L. Shanklin

Thedford L. Shanklin, CPA, Director
Legislative Postaudit Division

Copy forwarded to the Secretary of the Department of Administration to be filed as a public record. Copies forwarded to the Attorney General; Governor; and, State Auditor.