

STATE OF WEST VIRGINIA
AUDIT REPORT
OF

WEST VIRGINIA SUPREME COURT OF APPEALS
FOR THE PERIOD
JULY 1, 1978 - JUNE 30, 1988



OFFICE OF LEGISLATIVE AUDITOR

CAPITOL BUILDING

CHARLESTON, WEST VIRGINIA 25305

WEST VIRGINIA SUPREME COURT OF APPEALS
FOR THE PERIOD
JULY 1, 1978 - JUNE 30, 1988

West Virginia



LEGISLATIVE AUDITOR

CHARLESTON

The Joint Committee on Government and Finance:

In compliance with the provisions of the West Virginia Code, Chapter 4, Article 2, as amended, we have examined the accounts of the West Virginia Supreme Court of Appeals.

Our examination covers the period July 1, 1978 through June 30, 1988. The results of this examination are set forth on the following pages of this report. However, only the financial statements for the years ended June 30, 1988 and June 30, 1987 are included in this report. The financial statements covering the period July 1, 1978 through June 30, 1986 are included in our audit workpapers.

Respectfully submitted,

Theodore L. Shanklin
Theodore L. Shanklin, CPA, Director
Legislative Postaudit Division

TLS/ela

WEST VIRGINIA SUPREME COURT OF APPEALS

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WEST VIRGINIA SUPREME COURT OF APPEALS

EXIT CONFERENCE

We held an exit conference on March 29, 1990 with the Administrative Director of the West Virginia Supreme Court of Appeals and all findings and recommendations were reviewed and discussed. The above-named official's responses are included in italics in the Summary of Finding, Recommendations and Responses and after our recommendations in the General Remarks sections of this report

WEST VIRGINIA SUPREME COURT OF APPEALS
HISTORY OF WEST VIRGINIA SUPREME COURT OF APPEALS
INTRODUCTION

The Judiciary is one of the three coequal branches of the West Virginia State Government, the other two being the Executive and Legislative branches. The role of the judicial branch is that of interpreting the laws and assisting citizens in resolving disputes among themselves or with the State in an orderly fashion. In simplest terms it can be said that the Legislature makes the law, the Executive enforces the law, and Judiciary interprets the law.

A constitutional amendment was ratified by the 1974 general election which abolished all statutory courts of record of limited jurisdiction and vested the judicial power of the State solely in the State Supreme Court of Appeals and in the circuit courts. In effect it made the West Virginia court system a "unified court system," which means that all State courts are part of a single system managed by the Supreme Court of Appeals. The State has three levels of courts - Magistrate and Circuit Courts and the Supreme Court of Appeals.

The highest judicial body in this system is the Supreme Court of Appeals. The Court has ultimate administrative responsibility and rule-making power over all other courts in the system. The Supreme Court has a membership of five; four Associate Justices and a Chief Justice.

A justice of the Supreme Court is elected to a twelve-year term of office. Justices may be appointed by the Governor to fill vacancies, but are required to run for reelection in the first general election after such appointment.

The Constitution of West Virginia requires all justices, circuit judges, and magistrates, to be residents of the State. Justices of the Supreme Court of Appeals must have been admitted to practice law for at least ten years prior to

their election. Circuit judges must have been admitted to practice law for a least five years prior to their election. Magistrates are not required to be attorneys.

WEST VIRGINIA SUPREME COURT OF APPEALS
 ADMINISTRATIVE OFFICERS AND STAFF
 JUNE 30, 1988

<u>Justices</u>	<u>Term Expires</u>
Darrell V. McGraw, Jr., Chief Justice	December 31, 1988
Thomas E. McHugh	December 31, 1992
W.T. Brotherton, Jr.	December 31, 1996
Richard Neely	December 31, 1996
Thomas B. Miller	December 31, 1988

Administrative Director and Assistants

Paul Crabtree	Administrative Director of the Courts
Ted Philyaw	Deputy Director
George Castelle	Magistrate Section Director
Richard Rosswurm	Director of Judicial Education
P. Fletcher Adkins	Assistant to the Director
Elizabeth Harrison	Assistant to the Director
Dreamma Guinn	Accountant

Clerk and Assistants

Ancil G. Ramey	Clerk
Thomas J. McQuain	Deputy Clerk
Brenda Canterbury	Administrative Assistant

WEST VIRGINIA SUPREME COURT OF APPEALS
SUMMARY OF FINDINGS, RECOMMENDATIONS AND RESPONSES

COMPLIANCE MATTERS

Deposit of Receipts

1. We noted that not all of the cash collected, according to the accounting records was deposited into the State Treasury. In fiscal years 1988 and 1987 there was \$282.00 and \$406.00, respectively, recorded as currency in the cash receipts books that was not deposited into the State Treasury. The missing currency has not been accounted for. Further, we were unable to locate cash receipt books for the period July 1, 1978 through January 2, 1986.

We recommend the clerk of the Supreme Court of Appeals comply with Chapter 59, Article 1, Section 4 of the West Virginia Code, as amended. Also, we recommend the clerk attempt to account for the difference between cash receipts and deposits.

We will comply with this audit recommendation. (See Pages 10-12.)

Leave Records and Personal Services Payments

2. Our examination of personal services expenditures showed two employees who may have received salary payments before the employees' service had been rendered. In one instance, an employee was paid \$1,857.34 for 14 days of compensatory time; however, no records were available to show when the compensatory time had been earned. Another employee was paid \$1,237.00 for 20 days of sick leave when the employee had exhausted all available annual sick leave.

We recommend the Court comply with Chapter 12, Article 3, Section 13 of the West Virginia Code, as amended.

We will comply with this audit recommendation. (See pages 12 and 13.)

Lump Sum Payments Made to Employees

3. We noted two instances where employees who left the Court's employment and received a lump sum payment for accrued annual leave were apparently underpaid by the Court, in the amounts of \$101.84 and \$122.13, respectively.

We recommend the Court comply with Chapter 5, Article 5, Section 3 of the West Virginia Code, as amended.

We will comply with the audit recommendation. (See pages 13-15.)

Purchase Request Forms

4. We attempted to trace 35 equipment purchases during the period July 1, 1986 through June 30, 1988 to completed purchase order request forms. However, agency personnel were unable to locate any completed purchase order request forms for the equipment. Based on our review of the Court's accounting system, the Administrative Office would not be able to completely control the Court's appropriation if these forms were not used because the outstanding obligations for equipment would not be known.

We recommend the Court comply with the Section 2.2 of the West Virginia Supreme Court of Appeals Administrative Office Fiscal Manual.

We will comply with this audit recommendation. (See page 16.)

INTERNAL CONTROLS AND ACCOUNTING SYSTEM

Equipment Inventory Report

5. In our examination of equipment as shown in the Supreme Court's Inventory Report, we were unable to locate 12 of the 67 items of equipment selected for testing purposes. We believe the inaccuracies in the Inventory report may be related to the lack of an annual inventory by the Court.

We recommend the Court continue to attempt to locate those equipment items which are as yet unfound and make any necessary adjustments to the Inventory Report after the completion of an inventory.

We will comply with this audit recommendation. (See pages 18 and 19.)

WEST VIRGINIA SUPREME COURT OF APPEALS

GENERAL REMARKS

INTRODUCTION

We have completed a financial and compliance audit of the West Virginia Supreme Court of Appeals. The audit covered the period July 1, 1978 through June 30, 1988.

SCOPE OF AUDIT

The scope of this examination is limited because the West Virginia Code, Chapter 6, Article 9, Section 7 and Chapter 50, Article 3, Section 8 requires the Chief Inspector (Tax Commission) to examine the accounts of the circuits and magistrate courts, respectively. Since a significant portion of the appropriated funds are disbursed in the circuit and magistrate court systems, no adequate audit procedures can be initiated to test the disbursements made from appropriated funds (General Revenue) as a whole.

Financial records of appropriations and expenditures, excluding those for the Judges' Retirement System (Account 1110-06) as well as the local collection account's receipts and disbursements, were examined for the period July 1, 1978 to June 30, 1988.

GENERAL REVENUE ACCOUNTS

Expenditures required for the general operation of the West Virginia Supreme Court of Appeals are made from the following accounts:

<u>Number</u>	<u>Description</u>
1110-00	Other Personal Services
1110-05	Other Expenses
1110-06	Judges' Retirement System
1110-07	Judicial Training Program
1110-09	Other Court Costs
1110-11	Mental Hygiene Fund
1110-66	Annual Increment
1110-79	Claims Against the State
1110-80	Court Costs

FEDERAL FUND ACCOUNTS

The West Virginia Supreme Court of Appeals maintained the following Federal Fund Accounts:

Consolidated Federal Fund - General Administration

<u>Number</u>	<u>Description</u>
7824-05	Other Expenses
7824-99	Cash Control

SPECIAL REVENUE ACCOUNTS

The West Virginia Supreme Court of Appeals maintained three special revenue operating accounts:

<u>Number</u>	<u>Description</u>
8095-06	Transportation and Communication account; Receipts for travel and communication.
8095-22	Family Law Masters; State funds from account 4050-18; to pay for services of family law masters.
8095-23	Purchase Drug Screening Device; Miscellaneous collections; to purchase drug screening device.

LOCAL ACCOUNT

The Clerk's Office of the West Virginia Supreme Court of Appeals utilized the following local account during the audit period:

<u>Account</u>	<u>Description</u>
Charleston National Bank Number 01-54341	Deposit of moneys received from individuals requesting reproduction of records; to pay printing costs of reproducing records.

COMPLIANCE MATTERS

Chapter 51, Article 1 of the West Virginia Code, as amended, generally governs the West Virginia Supreme Court of Appeals. We tested applicable sections of the above plus other applicable chapters, articles and sections of the West Virginia Code as they pertain to fiscal matters. Our findings are listed below.

Deposit of Receipts

During our examination of cash receipts in the office of the Clerk of the Supreme Court of Appeals, we noted that not all of the cash collected, according to the accounting records, was deposited into the State Treasury. In fiscal years 1988 and 1987 there was \$282.00 and \$406.00, respectively, recorded as currency in the cash receipt books that was not deposited into the State Treasury. The missing currency has not been accounted for.

Chapter 59, Article 1, Section 4 of the West Virginia Code as amended, states in part,

"The fees to be charged by the auditor, secretary of state and clerk of the supreme court of appeals, by virtue of this article or any other law, shall be the property of the State of West Virginia, and they and each of them shall account for and pay into the State treasury at least once every thirty days all of such fees, by any of them collected, or appearing to be due to the State, to the credit of the general State fund. . . ."

Chapter 59, Article, Section 5 of the West Virginia Code as amended states,

"Any wilful violation of the preceding section [§59-1-4] by the auditor, secretary of state or clerk of the supreme court of appeals, or any wilful failure by either of them to make the reports or pay over the money or keep the accounts as provided for in the preceding section, shall be deemed a felony, and, upon conviction thereof the party offending shall be fined not more than five thousand dollars, and confined in the penitentiary for a period of not more than ten years.

We examined all Treasury deposit forms (T-1's) which were credited to the applicable State account, Court Costs (1110-80) and found none of the deposit forms indicated any currency as having been deposited. The person responsible for

handling these deposits stated she prepared the deposits and placed them on a mail cart for the messenger to take the deposits to the treasury.

Further, we were unable to obtain access to the cash receipt books for the period July 1, 1978 through January 2, 1986. The Clerk informed us that both the office and the record storage area at the warehouse were checked, but the cash receipt books could not be located. As a result, we were unable to determine whether all amounts collected during this period were deposited into the State Treasury.

We recommend the Clerk of the Supreme Court of Appeals comply with Chapter 59, Article 1, Section 4 of the West Virginia Code, as amended. Also, we recommend the Clerk attempt to account for the difference between cash receipts and deposits.

The employee responsible for the deposit of cash receipts into the Treasury resigned shortly after discovery by the Legislative Auditor's staff of discrepancies between the cash receipt book, which was maintained by another employee, and Treasury deposit forms, which were prepared by the employee responsible for deposits. Despite her representations to the contrary, delivery of cash deposits to the Treasury by anyone other than this employee, if any, were not in conformance with standard operating procedure in the Office of the Clerk. Finally, although it is possible that the missing cash receipt books were inadvertently discarded, granted the circumstances surrounding the resignation of the employee responsible for deposit of cash receipts, it is possible they were intentionally destroyed.

I am keenly aware of statutory obligations imposed by W. Va. Code §59-1-4 regarding the deposit of fees received by my office into the Treasury. Although the total amount of those fees received annually is quite small, tighter internal controls have been established to prevent recurrence of the problems identified in the Legislative Auditor's report. I appreciate the fine work of the staff of the

Legislative Auditor, as well as the opportunity to improve our accounting practices.

Leave Records and Personal Services Payments

Chapter 12, Article 3, Section 13 of the West Virginia Code, as amended, states,

"No money shall be drawn from the treasury to pay the salary of any officer or employee before his services have been rendered."

During our examination of personal service expenditures, we noted an employee retired effective July 18, 1986. The payroll clerk told us the employee was paid for 56 days, which included 42 days of annual leave and 14 days of compensatory time. We determined the salary paid for the compensatory time totaled \$1,857.34; however, no documentation was available to show when these 14 days of compensatory time had been earned.

Due to a lack of records for documenting compensatory time earned, we were unable to determine whether the appropriate amount of lump sum payment for accrued annual leave was paid to the aforementioned former Court employee. Therefore, the possibility exist that salary may have been paid before services were rendered.

Also, we noted an employee was allowed to exhaust all available annual and sick leave during February 1986, but the employee received their full salary for the month. The employee was on extended leave without pay for the period March 1, 1986 through November 16, 1986. The leave record showed zero balances for all leave as of the date (November 17, 1986) the employee returned to work, although the accumulated leave balances as of February 28, 1986 showed an annual leave balance of zero days and a sick leave balance of -20 days.

We were unable to locate a redeposit of the employee's payroll check for the period ended February 28, 1986. Also, we could not locate any subsequent adjustment to the leave records to recoup the 20 days of sick leave. We believe

the employee should not have received any salary payments for the month of February 1986. Since the employee was allowed to receive a full month's salary totaling \$1,237.00 while all available annual and sick leave had been exhausted, it appears salary was paid before the employee's services had been rendered.

We recommend the Court comply with Chapter 12, Article 3, Section 13 of the West Virginia Code, as amended.

The deficiencies noted in the audit relating to leave records have been corrected with the implementation of the Court's new personnel manual. The provisions of West Virginia Code, 12-3-13, will be strictly adhered to in all future cases.

Lump Sum Payments Made to Employees

Chapter 5, Article 5, Section 3 of the West Virginia Code, as amended, states,

"Every eligible employee, as defined in section one (§5-5-1) of this article, at the conclusion of such employee's active employment by resignation, death, retirement, or otherwise, may be paid in lump sum amount, at their option, for their accrued and unused annual leave at the employee's usual rate of pay at such time. Such lump sum payment shall be made by the time of what would have been the employee's next regular payday had his employment continued; and in determining the amount of such annual leave entitlement, weekends, holidays or other periods of normal, noncountable time shall be excluded."

Further, the Attorney General of West Virginia issued an opinion on August 17, 1988 concerning Chapter 5, Article 5 of the West Virginia Code, which stated in part,

". . . Accordingly, an employee's usual rate of pay is that employee's salary inclusive of that employee's entitlement to annual increment at the time of the employee's termination from employment, with such annual increment to be prorated on the basis on which the employee is paid, whether hourly, bimonthly, monthly, or otherwise. . . . During an employee's periods of normal active employment, his accrued annual leave days are only used and credited against such countable workdays (not used against weekend days, holidays or days properly taken as compensatory days earlier earned); therefore, it is the opinion of this office that the

Legislature in Code 5-5-3 generally continues such application for determining the amount of the lump sum payment at the time of termination of employment, usually through resignation or retirement. Thus, although an eligible employee will not be remaining on the payroll, but instead will be electing and exercising his option to lump sum payment; nevertheless, the calendar month of the date of his last day on the payroll and/or subsequent calendar months must be used to determine the countable days against which his accrued annual leave days are to be applied and credited and the full month's and/or portion of the month's salary for which he is entitled to be paid in lump sum amount. In respect of any portion of a month and part of month's salary to which an employee may be entitled, such is to be computed by first striking from consideration, as excludable, the aforesaid weekend days, holidays, or other noncountable time, and thereafter determining the fractional part of the monthly salary which is to constitute such lump sum payment, with the numerator thereof being the accrued leave days of an employee remaining and applicable in such month and the denominator thereof being the countable days of such month remaining after the aforesaid exclusions."

During our review of subsequent events, we noted an employee retired from her position effective December 31, 1988. As of that date the employee had 28 days of annual leave accumulated, but also had -5.5 days of sick leave. Upon calculating the amount of lump sum payment to be made, the Court's payroll clerk subtracted the -5.5 days of sick leave from the 28 days of annual leave to arrive at a total of 22.5 days of accumulated annual leave.

The schedule below shows the calculation of the lump sum payment as made by the payroll clerk and our recalculation of the amount we believe should have been paid:

<u>Time Period</u>	<u>Annual Days Paid</u>	<u>Amount Paid Employee</u>	<u>Amount Employee Should Have Been Paid</u>	<u>Difference</u>
01/01/89 - 01/31/89	20.0	\$2,052.00	\$2,053.00	\$ -0-
02/01/89 - 02/03/89	2.5	183.30	285.14	(101.84)
	<u>22.5</u>	<u>2,236.30</u>	<u>2,338.14</u>	<u>(101.84)</u>
Prorated Increment Payment		<u>252.00</u>	<u>252.00</u>	<u>-0-</u>
Total Payment to Employee		<u>\$2,488.30</u>	<u>\$2,590.14</u>	<u>(\$101.84)</u>

Also, we noted an employee of the Twelve Circuit Court of West Virginia resigned her position on July 13, 1987. As of that date, the employee had 37 days of annual leave accumulated and was granted an additional three days of annual leave for the months of July and August 1987, since she was to be paid full salary for both months which is the working policy of the Supreme Court of Appeals. The schedule below shows the calculation of the accrued annual leave payment to the employee and our recalculation of the amount we believe should have been paid:

<u>Time Period</u>	<u>Annual Days Used</u>	<u>Amount Paid Employee</u>	<u>Amount Employee Should Have Been Paid</u>	<u>Difference</u>
07/01/87 - 07/31/87	15.0	\$2,137.00	\$2,137.00	\$ -0-
08/01/87 - 08/31/87	21.0	2,137.00	2,137.00	-0-
09/01/87 - 09/04/87	4.0	284.92	407.05	(122.13)
	<u>40.0</u>	<u>\$4,558.92</u>	<u>\$4,681.05</u>	<u>(\$ 122.13)</u>

Our calculation of the amounts the employees should have been paid is based on the Attorney General's Opinion issued on August 17, 1988. Thus, the payroll clerk determined the employee's daily rate of pay in the partial payment period based on monthly salary divided by calendar days in the month while our recalculation was based on monthly salary divided by the number of actual work days in the month. As a result, we believe these former employees were underpaid \$101.84 and \$122.13, respectively.

We recommend the Court comply with Chapter 5, Article 5, Section 3 of the West Virginia Code, as amended.

After reviewing West Virginia Code, 5-5-3, and the Attorney General's Opinion of August 17, 1988, I have determined that all future lump-sum payments will be based on work days as opposed to calendar days. I would note that the payments questioned in the audit occurred prior to the Attorney General issuing an opinion on this matter.

Purchase Order Request Forms

Section 2.2 of the Fiscal Manual promulgated by the Administrative Office of the Supreme Court of Appeals deals with purchase order request forms and states in part,

"This form serves two purposes. First, it allows us to encumber the order so the Administrative Office is aware of all outstanding obligations of the Court. Secondly, it will serve as a purchase order in the event that the equipment is approved for local purchase, which will occur in most instances. . . ."

During our examination of equipment purchases, we attempted to trace 35 equipment purchases during the period July 1, 1986 through June 30, 1988 to the completed purchase order request form. However, agency personnel were unable to locate any completed purchase order request forms for the equipment. Based on our review of the Court's accounting system, the Administrative Office would not be able to completely control the Court's appropriation if these forms were not used because the outstanding obligations for equipment would not be known.

We recommend the Court comply with Section 2.2 of the West Virginia Supreme Court of Appeals Administrative Office Fiscal Manual.

The system of purchase orders has been reviewed, and the report is correct that there was a period when this system was not strictly enforced and all purchase orders were not accounted for. Changes have been made in the operating procedures for the Administrative Office to assure that all equipment orders are encumbered on a purchase order.

INTERNAL CONTROLS AND ACCOUNTING SYSTEM

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

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

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

Our study and evaluation of the system of internal accounting control for the period of July 1, 1978 to June 30, 1988 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 conditions that we believe to be a weakness.

Equipment Inventory Report

The Supreme Court of Appeals maintains its own Inventory Report. We used this report to aid in our examination of equipment. We attempted to trace 35 pieces of equipment purchased in fiscal years 1987 and 1988 to the inventory report in order to evaluate the accuracy of the report and found that 11 items had not been added to the inventory report. Also, we were unable to locate six of the 35 items of the equipment as shown below.

<u>Date Purchased</u>	<u>Description</u>	<u>Cost</u>
12/01/86	3-Microphones (2-unidirectional, 1-omnidirectional)	\$ 420.00
03/04/87	Transcriber	525.00
09/03/87	Fortune Basic Workstation	985.00
09/17/87	2-Drawer Legal File	196.00
09/17/87	Tiffany Stand	152.00
09/23/87	4-Drawer Legal File	223.00
		<u>\$2,501.00</u>

We requested that agency personal attempt to locate these equipment items. However, the personnel were unable to locate the equipment or retirement forms which would have accounted for the disposition of the equipment. Agency personal were unable to give us an explanation as to why the equipment could not be found.

In addition, we selected 32 items of equipment from the inventory report and attempted to physically locate the items. We were unable to locate six of the 32 items of equipment as shown below.

<u>Description</u>	<u>Tag Number</u>	<u>Cost</u>
Televideo Terminal and Key Board	10514	\$ -0- *
Memorywriter 6030 Xerox	11609	1,516.00
Televideo Computer Terminal	10898	-0- *
Calculator	10829	73.00
Walnut Executive Chair	11425	400.00
Fortune Basic Workstation	10723	985.00
		<u>\$2,974.17</u>

*Cost of Equipment Item not shown on Inventory Report.

Agency personnel informed us the Televideo equipment had been sent to either the Ohio County Magistrate, Greenbrier County Magistrate, Logan County Magistrate or Kanawha County Probation Office; however, it appears the Court's inventory report had not been updated. We believe the inaccuracies in the inventory report may be related to the lack of an annual inventory by the Court.

We recommend the Court continue to attempt to locate those equipment items which are as yet unfound and make any necessary adjustments to the Inventory Report after the completion of an inventory.

Efforts have been underway for over a year to update the inventory for the Judiciary. The Chief Inspector is currently checking magistrate and circuit court inventories, and efforts are underway in the Capitol Complex to tag and identify all equipment. In addition, the computer software is being reviewed to make necessary changes to better track the Court's equipment.

INDEPENDENT AUDITORS' OPINION

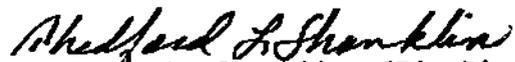
The Joint Committee on Government and Finance:

We were required to audit the Statement of Appropriations/Cash Receipts, Expenditures/Disbursements and Changes in Fund Balances of the West Virginia Supreme Court of Appeals for the years ended June 30, 1988 and June 30, 1987. The financial statement is the responsibility of the management of the West Virginia Supreme Court of Appeals.

The West Virginia Code, Chapter 6, Article 9, Section 7 and Chapter 50, Article 3, Section 8 requires the Chief Inspector (State Tax Commissioner) to examine the accounts of the circuits and magistrates, respectively. Of the total appropriated expenditures, the circuits and magistrates represents 47.25% or \$11,423,199.91 for the year ended June 30, 1988 and 47.45% or \$10,973,547.27 for the year ended June 30, 1987. We were unable to apply alternative procedures to satisfy ourselves as to the fairness of these amounts.

Since the West Virginia Code limited our scope as described in the second paragraph, the scope of our work was not sufficient to enable us to express, and we do not express, an opinion on the financial statement of the West Virginia Supreme Court of Appeals.

Respectfully submitted,


Thedford L. Shanklin, CPA, Director
Legislative Postaudit Division

March 3, 1989

Auditors: Raymond Shingler, CPA, Supervisor
David Given, Auditor-in-Charge
Beverly Mangus
Lisa Shaffer
Henry Roberts

WEST VIRGINIA SUPREME COURT OF APPEALS
 STATEMENT OF APPROPRIATIONS/CASH RECEIPTS, EXPENDITURES/
 DISBURSEMENTS AND CHANGES IN FUND BALANCES

	<u>Year Ended June 30, 1988</u>		
	<u>General Revenue</u>	<u>Federal Funds</u>	<u>Special Revenue</u>
Appropriations/Cash Receipts:			
Appropriations	\$24,377,450.00	\$ -0-	\$ -0-
Transfers	952,627.68	-0-	-0-
Transfers from Department of Human Services	-0-	-0-	1,478,923.55
Printing Estimates	-0-	-0-	33,585.90
Board of Law Examiners	17,996.00	-0-	-0-
Court Clerk	2,343.00	-0-	-0-
	<u>25,350,416.68</u>	<u>-0-</u>	<u>1,512,509.45</u>
Expenditures/Disbursements:			
Personal Services	17,431,836.73	-0-	1,138,154.82
Current Expenses	1,915,099.04	-0-	341,485.07
Repairs and Alterations	59,839.36	-0-	-0-
Equipment	1,043,284.13	-0-	-0-
Extraordinary Expense	-0-	-0-	-0-
Transfers	811,501.00	-0-	2,000.00
Judicial Retirement	1,163,810.00	-0-	-0-
Agency and Attorney Fees	127,759.43	-0-	-0-
Court Reporters and Transcript Fees	274,270.08	-0-	-0-
Jury and Witness Fees	1,431,674.24	-0-	-0-
Medical Expenses	108,465.32	-0-	-0-
Publishing and Printing Costs	43,076.61	-0-	-0-
Miscellaneous Court Costs	2,251.85	-0-	-0-
Jury Commission	40,527.22	-0-	-0-
Mental Hygiene Fund	359,320.34	-0-	-0-
Claims Against the State	-0-	-0-	-0-
Printing Cost	-0-	-0-	24,305.13
Refund of Printing Estimates	-0-	-0-	11,051.91
Reimbursement to Other Expenses	-0-	2,152.00	-0-
Refund to U.S. Department of Justice	-0-	848.00	-0-
	<u>24,812,715.35</u>	<u>3,000.00</u>	<u>1,516,996.93</u>
Shortage	(282.00)	-0-	-0-
Appropriations/Cash Receipts Over (Under) Expenditures/Disbursements	537,419.33	(3,000.00)	(4,487.48)
Less Expirations and Expenditures After June 30	(646,726.33)	-0-	-0-
Beginning Balance	<u>639,993.00</u>	<u>3,000.00</u>	<u>14,378.39</u>
Ending Balance	<u>\$ 530,686.00</u>	<u>\$ -0-</u>	<u>\$ 9,890.91</u>

See Notes to Financial Statement

Year Ended June 30, 1987				
<u>Combined Totals</u>	<u>General Revenue</u>	<u>Federal Funds</u>	<u>Special Revenue</u>	<u>Combined Totals</u>
\$24,377,450.00	\$22,978,158.00	\$ -0-	\$ -0-	\$22,978,158.00
952,627.68	849,946.65	-0-	-0-	849,946.65
1,478,923.55	-0-	-0-	1,016,756.25	1,016,756.25
33,585.90	-0-	-0-	47,327.49	47,327.49
17,996.00	21,968.80	-0-	-0-	21,968.80
2,343.00	2,205.00	-0-	-0-	2,205.00
<u>26,862,926.13</u>	<u>23,852,278.45</u>	<u>-0-</u>	<u>1,064,083.74</u>	<u>24,916,362.19</u>
18,569,991.82	16,952,141.09	-0-	822,665.62	17,774,806.71
2,256,584.11	1,735,169.28	-0-	192,225.95	1,927,395.23
59,839.36	126.91	-0-	-0-	126.91
1,043,284.13	831,423.96	-0-	-0-	831,423.96
-0-	200.89	-0-	-0-	200.89
813,501.00	711,871.80	-0-	-0-	711,871.80
1,163,810.00	1,119,048.00	-0-	-0-	1,119,048.00
127,759.43	141,757.80	-0-	-0-	141,757.80
274,270.08	271,026.96	-0-	-0-	271,026.96
1,431,674.24	1,387,830.80	-0-	-0-	1,387,830.80
108,465.32	121,690.75	-0-	-0-	121,690.75
43,076.61	41,149.06	-0-	-0-	41,149.06
2,251.85	2,441.70	-0-	-0-	2,441.70
40,527.22	43,652.68	-0-	-0-	43,652.68
359,320.34	417,987.46	-0-	-0-	417,987.46
-0-	817.76	-0-	-0-	817.76
24,305.13	-0-	-0-	22,548.27	22,548.27
11,051.91	-0-	-0-	17,998.22	17,998.22
2,152.00	-0-	-0-	-0-	-0-
848.00	-0-	-0-	-0-	-0-
<u>26,332,712.28</u>	<u>23,778,336.90</u>	<u>-0-</u>	<u>1,055,438.06</u>	<u>24,833,774.96</u>
(282.00)	(406.00)	-0-	-0-	(406.00)
529,931.85	73,535.55	-0-	8,645.68	82,181.23
(646,726.33)	(63,880.03)	-0-	-0-	(63,880.03)
<u>657,371.39</u>	<u>630,337.48</u>	<u>3,000.00</u>	<u>5,732.71</u>	<u>639,070.19</u>
<u>\$ 540,576.91</u>	<u>\$ 639,993.00</u>	<u>\$3,000.00</u>	<u>\$ 14,378.39</u>	<u>\$ 657,371.39</u>

WEST VIRGINIA SUPREME COURT OF APPEALS

NOTES TO FINANCIAL STATEMENT

Note A - Accounting Policies

Accounting Method: The modified cash basis of accounting is followed for the General Revenue Fund during fiscal years 1988 and 1987. The major modification from the cash basis in a 31-day carry-over period is provided at the end of the fiscal year for payment of obligations incurred in that year. 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.

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

	<u>Expenditures</u>		<u>Expirations</u>	
	<u>Paid After June 30,</u>		<u>July 31,</u>	<u>July 31,</u>
	<u>1988</u>	<u>1987</u>	<u>1988</u>	<u>1987</u>
Other Personal Services	\$ -0-	\$26,350.00	\$ 63,927.27	\$ 436.90
Other Expenses	101,379.94	3,212.49	260,889.50	5,998.48
Judicial Training Program	4,278.83	-0-	26,688.20	.12
Other Court Cost	67,469.77	2,622.72	63,561.16	949.03
Mental Hygiene Fund	10,677.65	10,447.35	30,002.01	1,565.94
Annual Increment	-0-	12,092.00	17,852.00	-0-
Claims Against the State	-0-	-0-	-0-	205.00
	<u>\$183,806.19</u>	<u>\$54,724.56</u>	<u>\$ 462,920.14</u>	<u>\$ 9,155.47</u>

Combined Totals: The combined totals contain the totals of similar accounts of the various funds. Since the appropriations and cash receipts of certain funds are restricted by various laws, rules and regulations, the totaling of the accounts is for memorandum purposes only and does not indicate that 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 four and one-half percent of their compensation and employees have vested rights under certain circumstances. Contributions by the West Virginia Public Employees' Retirement Board are nine and one-half percent of the employees' compensation.

Contributions to the pension and retirement plan were as follows:

	<u>Year Ended June 30,</u>	
	<u>1988</u>	<u>1987</u>
Special Revenue	<u>\$98,603.08</u>	<u>\$73,032.26</u>

Note C - Judges' Retirement

All judges in the State are eligible to participate in the West Virginia Retirement System for Judges of Courts of Record. Members contribute six percent of salary received out of the State Treasury. Contributions by the West Virginia Retirement System for Judges of Courts of Record were \$1,163,810.00 and \$1,119,048.00 for the years ended June 30, 1988 and June 30, 1987, respectively. The State Auditor shall be the primary fiscal officer responsible for the records and administration of the trust fund.

SUPPLEMENTAL INFORMATION

WEST VIRGINIA SUPREME COURT OF APPEALS
STATEMENT OF APPROPRIATIONS AND EXPENDITURES
GENERAL REVENUE

<u>Other Personal Services - Account 1110-00</u>	<u>Year Ended June 30,</u>	
	<u>1988</u>	<u>1987</u>
Appropriations	\$16,904,320.00	\$16,592,040.00
Reappropriations 1986	148,575.00	148,575.99
Transfer from Other Court Costs 1988	450,000.00	-0-
Transfer from Annual Increment 1988	141,444.00	-0-
Transfer from Annual Increment 1987	-0-	131,220.00
Transfer from Judicial Training Program 1987	-0-	130,000.00
Transfer from Other Expenses 1987	-0-	125,667.00
	<u>17,644,339.00</u>	<u>17,127,502.99</u>
 Expenditures:		
Personal Services	17,431,836.73	16,952,141.09
Transfer to Other Expenses 1987	-0-	26,350.00
	<u>17,431,836.73</u>	<u>16,978,491.09</u>
	212,502.27	149,011.90
 Transmittals Paid After June 30:		
Transfer to Other Expenses	-0-	26,350.00
	<u>-0-</u>	<u>26,350.00</u>
 Balance June 30	<u>\$ 212,502.27</u>	<u>\$ 175,361.90</u>
 Components of Balance June 30:		
Appropriations 1988	\$ 63,927.27	\$ -0-
Appropriations 1987	-0-	26,786.90
Appropriations 1986	148,575.00	148,575.00
	<u>148,575.00</u>	<u>148,575.00</u>
	<u>\$ 212,502.27</u>	<u>\$ 175,361.90</u>

WEST VIRGINIA SUPREME COURT OF APPEALS
STATEMENT OF APPROPRIATIONS AND EXPENDITURES
GENERAL REVENUE

<u>Other Expenses - Account 1110-05</u>	<u>Year Ended June 30,</u>	
	<u>1988</u>	<u>1987</u>
Appropriations	\$2,850,000.00	\$2,542,058.00
Reappropriations 1986	209,307.00	200,056.03
Transfer from Other Court Costs	200,000.00	-0-
Transfer from Other Personal Services 1987	-0-	26,350.00
Transfer from Annual Increment 1987	-0-	12,092.00
Transfer from Account 7824-78 (Federal)	2,152.00	-0-
Transfer from Governor's Office - 1985		
WV Flood Disaster Account (7824-06)	-0-	13,560.00
	<u>3,261,459.00</u>	<u>2,794,116.03</u>
 Expenditures:		
Current Expenses	1,774,754.02	1,552,389.84
Repairs and Alterations	64,473.45	126.91
Equipment	1,061,342.03	837,212.91
Extraordinary Expenditures	-0-	200.89
Transfer to Other Personal Services 1987	-0-	125,667.00
Transfer to Judicial Training 1987	-0-	63,213.00
	<u>2,900,569.50</u>	<u>2,578,810.55</u>
	360,889.50	215,305.48
 Transmittals Paid After June 30	<u>101,379.94</u>	<u>3,212.49</u>
 Balance June 30	<u>\$ 462,269.44</u>	<u>\$ 218,517.97</u>
 Components of Balance June 30:		
Appropriations 1988	\$ 362,129.24	\$ -0-
Appropriations 1987	-0-	8,580.99
Appropriations 1986	100,000.00	-0-
Account Balance 1987	112.85	209,307.00
Account Balance 1984	27.35	-0-
Account Balance 1983	-0-	3.63
Account Balance 1980	-0-	43.44
Account Balance 1979	-0-	574.38
Account Balance 1978	-0-	8.53
	<u>\$ 462,269.44</u>	<u>\$ 218,517.97</u>

WEST VIRGINIA SUPREME COURT OF APPEALS
 STATEMENTS OF APPROPRIATION AND EXPENDITURES
 GENERAL REVENUE

	Year Ended June 30,	
	1988	1987
<u>Judicial Retirement - Account 1110-06</u>		
Appropriations	\$1,163,810.00	\$1,119,048.00
Expenditures	<u>1,163,810.00</u>	<u>1,119,048.00</u>
	-0-	-0-
Transmittals Paid After June 30	<u>-0-</u>	<u>-0-</u>
Balance June 30	<u>\$ -0-</u>	<u>\$ -0-</u>
 <u>Judicial Training Program - Account 1110-07</u>		
Appropriations	\$ 250,000.00	\$ 250,000.00
Reappropriations 1986	132,614.00	131,184.10
Transfer from Other Expenses 1987	-0-	63,213.00
Transfer from Other Court Costs 1987	<u>-0-</u>	<u>63,212.00</u>
	382,614.00	507,609.10
Expenditures:		
Current Expenses	223,301.80	244,994.98
Equipment	10.00	-0-
Transfer to Personal Services 1987	<u>-0-</u>	<u>130,000.00</u>
	<u>223,311.80</u>	<u>374,994.98</u>
	159,302.20	132,614.12
Transmittals Paid After June 30	<u>4,278.83</u>	<u>-0-</u>
Balance June 30	<u>\$ 163,581.03</u>	<u>\$ 132,614.12</u>
 Components of Balance June 30:		
Appropriations 1988	\$ 30,967.03	\$ -0-
Appropriations 1987	-0-	0.12
Appropriations 1986	<u>132,614.00</u>	<u>132,614.00</u>
	<u>\$ 163,581.03</u>	<u>\$ 132,614.12</u>

WEST VIRGINIA SUPREME COURT OF APPEALS
STATEMENT OF APPROPRIATIONS/CASH RECEIPTS
AND EXPENDITURES/DISBURSEMENTS
GENERAL REVENUE

<u>Other Court Costs - Account 1110-09</u>	<u>Year Ended June 30,</u>	
	<u>1988</u>	<u>1987</u>
Appropriations	\$2,650,024.00	\$2,011,700.00
Reappropriations 1986	132,121.00	132,121.85
Transfers from Circuit Clerks	159,031.68	174,632.65
	<u>2,941,176.68</u>	<u>2,318,454.50</u>
Expenditures:		
Agency and Attorney Fees	142,750.57	144,795.12
Court Reporters and Transcript Fees	285,819.99	270,961.16
Jury and Witness Fees	1,469,564.32	1,387,482.00
Medical Expenses	110,507.09	121,690.75
Publishing and Printing Costs	43,358.48	41,149.06
Miscellaneous Court Costs	2,251.85	2,441.70
Jury Commission	41,242.22	43,652.68
Transfers to Other Personal Services 1988	450,000.00	-0-
Transfers to Other Expenses 1988	200,000.00	-0-
Transfers to Judicial Training 1987	-0-	63,212.00
Transfers to Mental Hygiene 1987	-0-	110,000.00
	<u>2,745,494.52</u>	<u>2,185,384.47</u>
	195,682.16	133,070.03
 Transmittals Paid After June 30	 <u>67,469.77</u>	 <u>2,622.72</u>
 Balance June 30	 <u>\$ 263,151.93</u>	 <u>\$ 135,692.75</u>
 Components of Balance June 30:		
Appropriations 1988	\$ 130,682.13	\$ -0-
Appropriations 1987	348.80	3,571.75
Appropriations 1986	132,121.00	132,121.00
	<u>\$ 263,151.93</u>	<u>\$ 135,692.75</u>

WEST VIRGINIA SUPREME COURT OF APPEALS
STATEMENT OF APPROPRIATIONS AND EXPENDITURES
GENERAL REVENUE

<u>Mental Hygiene Fund - Account 1110-11</u>	<u>Year Ended June 30,</u>	
	<u>1988</u>	<u>1987</u>
Appropriations	\$400,000.00	\$320,000.00
Reappropriations 1986	16,615.00	16,615.75
Transfers from Other Court Costs 1987	-0-	110,000.00
	<u>416,615.00</u>	<u>446,615.75</u>
 Expenditures	 369,997.99	 428,434.81
	<u>46,617.01</u>	<u>18,180.94</u>
 Transmittals Paid After June 30	 10,677.65	 10,447.35
	<u>10,677.65</u>	<u>10,447.35</u>
 Balance June 30	 <u>\$ 57,294.66</u>	 <u>\$ 28,628.29</u>
 Components of Balance June 30:		
Appropriations 1988	\$ 40,679.66	\$ -0-
Appropriations 1987	-0-	12,013.29
Appropriations 1986	16,615.00	16,615.00
	<u>\$ 57,294.66</u>	<u>\$ 28,628.29</u>

WEST VIRGINIA SUPREME COURT OF APPEALS
 STATEMENTS OF APPROPRIATIONS AND EXPENDITURES
 GENERAL REVENUE

<u>Annual Increment - Account 1110-66</u>	<u>Year Ended June 30,</u>	
	<u>1988</u>	<u>1987</u>
Appropriations	\$159,296.00	\$143,312.00
Reappropriations 1986	761.00	761.00
	160,057.00	144,073.00
 Expenditures:		
Transfer to Other Personal Services 1988	141,444.00	-0-
Transfer to Other Personal Services 1987	-0-	131,220.00
Transfer to Other Expenses 1987	-0-	12,092.00
	141,444.00	143,312.00
	18,613.00	761.00
 Transmittals Paid After June 30	-0-	12,092.00
	\$ 18,613.00	\$ 12,853.00
 Components of Balance June 30:		
Appropriations 1988	\$ 17,852.00	\$ -0-
Appropriations 1987	-0-	12,092.00
Appropriations 1986	761.00	761.00
	\$ 18,613.00	\$ 12,853.00
 <u>Claims Against the State - Account 1110-79</u>		
Appropriations	\$ -0-	\$ -0-
Appropriations 1986	-0-	1,022.76
	-0-	1,022.76
 Expenditures 1986	-0-	817.76
	-0-	205.00
 Transmittals Paid After June 30	-0-	-0-
 Balance June 30	\$ -0-	\$ 205.00
 Components of Balance June 30:		
Appropriations 1986	\$ -0-	\$ 205.00

WEST VIRGINIA SUPREME COURT OF APPEALS
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
GENERAL REVENUE

<u>Court Costs - Account 1110-80</u>	<u>Year Ended June 30,</u>	
	<u>1988</u>	<u>1987</u>
Cash Receipts:		
Board of Law Examiners	\$17,996.00	\$21,968.80
Court Clerk	<u>2,343.00</u>	<u>2,205.00</u>
	<u>20,339.00</u>	<u>24,173.80</u>
 Disbursements:		
Shortage	282.00	406.00
Transfers to State General Revenue Fund	<u>20,057.00</u>	<u>23,767.80</u>
	<u>20,339.00</u>	<u>24,173.80</u>
 Beginning Balance	<u>-0-</u>	<u>-0-</u>
 Ending Balance	<u>\$ -0-</u>	<u>\$ -0-</u>

WEST VIRGINIA SUPREME COURT OF APPEALS
STATEMENT OF APPROPRIATIONS AND EXPENDITURES
FEDERAL FUNDS

<u>Other Expenses - Account 7824-05</u>	<u>Year Ended June 30,</u>	
	<u>1988</u>	<u>1987</u>
Appropriations	\$15,000.00	\$ 30,000.00
Reappropriations 1987	30,000.00	-0-
1986	30,000.00	30,000.00
	<u>75,000.00</u>	<u>60,000.00</u>
 Expenditures	 <u>-0-</u>	 <u>-0-</u>
 Balance June 30	 <u>\$75,000.00</u>	 <u>\$60,000.00</u>
 Components of Balance June 30:		
Appropriations 1988	\$15,000.00	\$ -0-
Appropriations 1987	30,000.00	30,000.00
Appropriations 1986	30,000.00	30,000.00
	<u>\$75,000.00</u>	<u>\$60,000.00</u>

WEST VIRGINIA SUPREME COURT OF APPEALS
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
FEDERAL FUNDS

<u>Cash Control - Account 7824-99</u>	<u>Year Ended June 30,</u>	
	<u>1988</u>	<u>1987</u>
Cash Receipts	\$ -0-	\$ -0-
Disbursements:		
Reimbursement to Other Expenses	2,152.00	-0-
Refund to U.S. Department of Justice	<u>848.00</u>	<u>-0-</u>
	<u>3,000.00</u>	<u>-0-</u>
Cash Receipts (Under) Disbursements	(3,000.00)	-0-
Beginning Balance	<u>3,000.00</u>	<u>3,000.00</u>
Ending Balance	<u>\$ -0-</u>	<u>\$3,000.00</u>

WEST VIRGINIA SUPREME COURT OF APPEALS
 STATEMENTS OF CASH RECEIPTS, DISBURSEMENTS
 AND CHANGES IN CASH BALANCE
 SPECIAL REVENUE

<u>Transportation and Communications Account - Account 8095-06</u>	<u>Year Ended June 30,</u>	
	<u>1988</u>	<u>1987</u>
Cash Receipts	\$ -0-	\$ -0-
Disbursements	-0-	-0-
	<u>-0-</u>	<u>-0-</u>
Beginning Balance	<u>682.34</u>	<u>682.34</u>
Ending Balance	<u>\$ 682.34</u>	<u>\$ 682.34</u>
<u>Family Law Masters - Account 8095-22</u>		
Cash Receipts:		
Transfers from Department of Human Services	\$1,478,923.55	\$ 972,112.55
Disbursements:		
Personal Services	1,138,154.82	778,021.92
Current Expenses	<u>341,485.07</u>	<u>192,225.95</u>
	<u>1,479,639.89</u>	<u>970,247.87</u>
Cash Receipts (Under) Over Disbursements	(716.34)	1,864.68
Beginning Balance	<u>1,864.68</u>	<u>-0-</u>
Ending Balance	<u>\$ 1,148.34</u>	<u>\$ 1,864.68</u>

WEST VIRGINIA SUPREME COURT OF APPEALS
STATEMENT OF CASH RECEIPTS, DISBURSEMENTS
AND CHANGES IN CASH BALANCE
SPECIAL REVENUE

<u>Purchase Drug Screening Device - Account 8095-23</u>	<u>Year Ended June 30,</u>	
	<u>1988</u>	<u>1987</u>
Cash Receipts	\$ -0-	\$ -0-
Disbursements:		
Transfer to Other Expenses	<u>2,000.00</u>	<u>-0-</u>
Cash Receipts (Under) Disbursements	(2,000.00)	-0-
Beginning Balance	<u>2,000.00</u>	<u>2,000.00</u>
Ending Balance	<u><u>\$ -0-</u></u>	<u><u>\$2,000.00</u></u>

WEST VIRGINIA SUPREME COURT OF APPEALS
 STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
 LOCAL ACCOUNT

<u>Court Clerk</u>	<u>Year Ended June 30,</u>	
	<u>1988</u>	<u>1987</u>
Cash Receipts:		
Printing Estimate	\$33,585.90	\$47,327.49
Disbursements:		
Printing Cost	24,305.13	22,548.27
Refunds of Printing Estimates	<u>11,051.91</u>	<u>17,998.22</u>
	<u>35,357.04</u>	<u>40,546.49</u>
Cash Receipts (Under) Over Disbursements	(1,771.14)	6,781.00
Beginning Balance	<u>9,831.37</u>	<u>3,050.37</u>
Ending Balance	<u>\$ 8,060.23</u>	<u>\$ 9,831.37</u>

WEST VIRGINIA SUPREME COURT OF APPEALS

RECONCILIATIONS

JUNE 30, 1988

FEDERAL PROGRAM

Cash Control - Account 7824-99

Balance per State Treasury and Supreme Court

\$0.00

WEST VIRGINIA SUPREME COURT OF APPEALS

RECONCILIATIONS

JUNE 30, 1988

SPECIAL REVENUE

Transportation and Communcations Account -
Account 8095-06

Balance per State Treasury and Supreme Court

\$ 682.34

Family Law Masters - Account 8095-22

Balance per State Treasury and Supreme Court

\$1,148.34

Purchase Drug Screening Device - Account 8095-23

Balance per State Treasury and Supreme Court

\$ -0-

WEST VIRGINIA SUPREME COURT OF APPEALS

RECONCILIATION

JUNE 30, 1988

LOCAL ACCOUNT

Court Clerk - Charleston National Bank -
Account 01-54341

Balance per Bank \$9,646.95

Less: Outstanding Checks

Check Numbers

1178	20.80
1188	9.30
1323	28.40
1429	1.30
1488	1.70
1522	33.90
1692	215.00
1879	136.15
1911	104.24
1979	147.64
2065	20.56
2066	339.20
2067	250.80
2069	277.73

1,586.72

Balance per Book

\$8,060.23

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 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 21st day of May,
1990.

Thedford L. Shanklin

Thedford L. Shanklin, CPA, Director
Legislative Postaudit Division

Copy forwarded to the Commissioner of the Department of Finance and Administration to be filed as a public record. Copies forwarded to each Justice of the Supreme Court of Appeals; Court Clerk of the Supreme Court of Appeals; Attorney General; Governor; and State Auditor.