

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

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**MEMORANDUM**

**To:** Joint Committee on Government and Finance – Post Audit Subcommittee Members

**From:** Aaron Allred, Legislative Auditor  
Stacy L. Sneed, CPA, CICA, Director  
Ethelbert Scott, Jr., CPA, Manager  
Lori B. Elliott, CPA, Auditor III  
Sabrina Dotson, Auditor II

**Date:** April 12, 2010

**Subject:** West Virginia University (WVU) Resident Faculty Leader (RFL) Program

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In 1995, West Virginia University (WVU) developed the Resident Faculty Leader (RFL) Program. Under this program, a RFL (WVU faculty member) is assigned a freshman resident hall for which he/she provides mentoring and guidance to the students during their first year of college. The RFLs and their families/assistants are provided a residence near or in the proximity of the assigned dormitory. In addition, the RFLs are paid a stipend and salary for their extra services from the University.

Within the RFL Program residences, the University furnishes the main floor living area, major appliances, and electronics. This main floor living area includes the kitchen, living room, dining room, bathrooms, and utility room. The private areas of the residences (bedrooms) are furnished by the residing RFL. We noted that WVU does not maintain a separate inventory listing for each RFL residence detailing locations of major appliances, electronics, and furnishings provided by the University for the use of RFL Program residents. Rather, the Director of Housing and University Apartments keeps a general inventory listing that does not specify the location, detailed description, or serial numbers of the items placed into the residences and dormitories. We also noted that WVU does not have a written policy, which instructs employees of the Housing Department on how to account for furnishings provided by the University once the residing RFL has moved out of the residence.

Without a detailed individual inventory listing of each RFL residence, the items furnished by the University are highly susceptible to misplacement or misappropriation. Since the RFL residents are required to furnish the private areas of the residences, it is possible for residents to bring other personal furniture to already furnished parts of the residence aiding in confusion between individual and University property. In addition, it is possible that residents may portray University furnishings as personal belongings and theft or fraudulent

activity would go unnoticed by the University. Accordingly, any WVU property taken for personal gain or use could impose tax implications upon the departing RFL residents. Because of lack of documentation, we were unable to perform a physical inventory of each of the RFL residences.

Currently, the West Virginia Higher Education Policy Commission (WVHEPC) and WVU's policies only require items having a value of \$5,000.00 or more to be included in the inventory system maintained by the institutions. The RFL residence furnishings are not included in the respective inventory system since, generally, the value of the major appliances, electronics, and furnishings fall below the \$5,000.00 threshold. Without the inclusion of the major appliances, electronics, and furnishings into the inventory system, management has no effective way of monitoring and safeguarding the items placed into the RFL residences.

We recommend WVU establish policies and procedures that require maintaining a separate inventory listing for each RFL residence detailing locations, descriptions, and serial numbers of all major appliances, electronics, and furnishings. In addition, we recommend WVU establish a check-out policy, which requires the employees of the Housing Department to perform a physical inventory of all major appliances, electronics, and furnishings provided by the University once the residing RFL has moved out of the residence.

**SPENDING UNIT'S RESPONSE**

***West Virginia University accepts the findings and recommendation of the Legislative Post Audit Subcommittee related to the Resident Faculty Leader (RFL) program. Under the direction of Ken Gray, Vice President of Student Affairs, WVU will implement the recommendation to establish and maintain an inventory of all major appliances, electronics, and furnishings for each RFL residence. As part of this inventory process, we will also conduct a check-out for each residence at the time of a RFL departure.***