

STATE OF WEST VIRGINIA
AUDIT REPORT
OF

DEPARTMENT OF ARCHIVES AND HISTORY

FOR THE PERIOD

JULY 1, 1970 - JUNE 30, 1977



OFFICE OF LEGISLATIVE AUDITOR

CAPITOL BUILDING

CHARLESTON, WEST VIRGINIA 25305



LEGISLATIVE AUDITOR

CHARLESTON

March 27, 1978

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

Sir:

In compliance with your instructions and the provisions of Article 2, Chapter 4, Code of West Virginia, as amended, we have examined the statements of appropriations and disbursements and special revenues and disbursements arising from cash transactions of the Department of Archives and History for the period July 1, 1970 through June 30, 1977 as set forth in the following table of contents. Our examination was made in accordance with generally accepted auditing standards and accordingly included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

The aforementioned statements were prepared on the basis of cash transactions. They do not give effect to accrued items, nor do they present the financial position of the Department of Archives and History. Accordingly the accompanying statements are not intended to present financial position and results of operations in conformity with generally accepted accounting principles.

In our opinion the accompanying statements listed in the following table of contents present fairly the appropriations, special revenues and disbursements arising from cash transactions by the Department of Archives and History for the period July 1, 1970 through June 30, 1977 in a manner applied consistently throughout the audit period.

Respectfully submitted,

James R. Blake
James R. Blake, Supervisor
Postaudit Division

JRB:vc

AUDIT REPORT
OF
DEPARTMENT OF ARCHIVES AND HISTORY
FOR THE PERIOD
JULY 1, 1970 - JUNE 30, 1977

AUDIT CONDUCTED BY:

M. Douglas Jones and Harvey Burke

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GENERAL REMARKS

SCOPE OF AUDIT

An examination of the financial records of the Department of Archives and History has been completed. The examination was conducted on a cash basis and covered the period July 1, 1970 through June 30, 1977. All cash transactions were analyzed to determine if disbursements were made in accordance with established state policy.

BACKGROUND

The Department of Archives and History was created by Section 1, Article 1, Chapter 29, of the West Virginia Code. The purpose of this department is revealed in the duties placed upon it in Section 4 of this same Article. There are seventeen duties enunciated in this Section; all pertaining to the preservation of our state history. In order to fulfill these duties the department is divided into three divisions - Archives Department, Historical Department and Museum. The Archives Department collects valuable documents relating to the history of the state, other public records and official reports. The Historical Department collects works of history, biography and kindred subjects relating to the state, together with the works of West Virginia authors and such others as will properly compose the bibliography of the state. The Museum is commissioned to illustrate the history and science of the state and the social conditions and life of its people, past and present.

When Senate Bill No. 8 became effective on July 1, 1977 it abolished the Department of Archives and History and rewrote Chapter 29 of the West Virginia Code. Under Article 1 of the revised Chapter 29 a Division of Archives and History was established within the Department of Culture and History. The purpose and duties of the new division are set forth in Section 5 of this Article. In addition to the duties listed in the Code, the division is responsible for carrying out the desires of the Archives and History Commission which is established in Section 5a of this same Article. Offices and other facilities used by the Division of Archives and History are located in the Science and Culture Center.

OPERATING FUNDS

The appropriated funds for the operation of the department were administered through Account No. 3400 for Personal Services, Current Expenses, Repairs and Alterations and Equipment purchases. Special Revenue Accounts Nos. 8580-08; 8580-09; and, 8581-00 were maintained for Gifts, Grants, Royalties and Bequests; Historic Highway Marker Fund; and, West Virginia Historical Society Membership Dues, respectively. Effective July 1, 1973 the State Auditor's office changed Account No. 8581-00 to 8580-10.

All receipt and disbursement documents were examined and reviewed for mathematical accuracy, appropriate line item classification, sufficient supporting documents and compliance to state policies. All transactions were verified to the State Auditor's monthly report. Based on the examination, statements of receipts and disbursements for all accounts were prepared and are included as an integral part of this report.

WEST VIRGINIA CENTENNIAL MEDALLIONS

When the West Virginia Centennial Commission closed their office in 1964 a quantity of silver medallions was transferred to the custody of the Department of Archives and History. An inventory made on March 21, 1978 revealed:

Stored in State Treasury

640 Silver Medallions in Sealed Packages
50 Silver Medallions in Rolls of 10

Stored in Director's Office

12 Silver Medallions

Total Medallions on Hand July 1, 1970	769
Total Medallions on Hand March 21, 1978	<u>702</u>
Difference to Account For	<u>67</u>

Copies of deposits in the State Treasury to the credit of Account No.

8580-08 show medallion sales as follows:

Fiscal Year -

1970-71	9 Medallions @ \$12.50	\$112.50
1971-72	7 Medallions @ \$12.50	87.50
1972-73	10 Medallions @ \$12.50	125.00
1973-74	3 Medallions @ \$12.50	37.50

1974-75	27 Medallions @ \$12.50	\$337.50
1975-76	6 Medallions @ \$12.50	75.00
1976-77	<u>5 Medallions @ \$12.50</u>	<u>62.50</u>
Total	<u>67</u>	<u>\$837.50</u>

EQUIPMENT

The inventory of office equipment and archives processing equipment was verified to a state inventory list provided by the department.

The examiners randomly selected a sample of the equipment and traced it to the corresponding purchase orders. All equipment was properly tagged and in good order.

PERSONAL SERVICES

On June 30, 1977 the Department of Archives and History employed twelve persons. These employees were classified as follows: one director, three clerical, one librarian, five library assistants and two student assistants.

The time, sick and annual leave records for the department were reviewed and it was discovered that some temporary employees were allowed to accumulate sick and annual leave on a full-time basis. It is the opinion of the examiners that temporary employees should not be allowed to accumulate leave time.

TRAVEL EXPENSES

The examination of the travel expense vouchers revealed that some of the employees were not showing the purpose for the travel nor the mode of travel.

WEST VIRGINIA HISTORY QUARTERLY

The examiners were not satisfied with the records maintained for the sale of this quarterly magazine. Prenumbered receipts were not used nor was a record kept of all individual sales.

EXIT CONFERENCE

The audit was completed and an exit conference held with the Director of Archives and History and his Executive Assistant on March 27, 1978. The audit report was reviewed in its entirety and the division's officials concurred with all recommendations.

RECOMMENDATIONS

It is recommended that:

1. The division's employees be required to show the purpose of the travel and the mode of travel on their reimbursement vouchers; and
2. Prenumbered receipts and individual sales records be used to account for the sale of the West Virginia History Quarterly magazine.

APPROPRIATED FUNDS
APPROPRIATIONS AND DISBURSEMENTS
JULY 1, 1970 - JUNE 30, 1971

	Personal Services 3400-00	Current Expenses 3400-01	Equipment 3400-03	Combined Totals
<u>Appropriations</u>	<u>\$ 63,450.00</u>	<u>\$15,850.00</u>	<u>\$11,500.00</u>	<u>\$ 90,800.00</u>
<u>Disbursements</u>	<u>\$ 63,445.52</u>	<u>\$15,849.18</u>	<u>\$11,498.28</u>	<u>\$ 90,792.98</u>
<u>Unexpended Balances July 31</u>	<u>\$ 4.48</u>	<u>\$.82</u>	<u>\$ 1.72</u>	<u>\$ 7.02</u>
<u>Transmittals Paid in July</u>	<u>108.17</u>	<u>689.81</u>	<u>3,259.21</u>	<u>4,057.19</u>
<u>Unexpended Balances June 30</u>	<u>\$ 112.65</u>	<u>\$ 690.63</u>	<u>\$ 3,260.93</u>	<u>\$ 4,064.21</u>

JULY 1, 1971 - JUNE 30, 1972

<u>Appropriations</u>	<u>\$ 85,590.00</u>	<u>\$18,000.00</u>	<u>\$21,500.00</u>	<u>\$125,090.00</u>
<u>Disbursements</u>	<u>\$ 85,589.21</u>	<u>\$17,979.00</u>	<u>\$21,499.93</u>	<u>\$125,068.14</u>
<u>Unexpended Balances July 31</u>	<u>\$.79</u>	<u>\$ 21.00</u>	<u>\$.07</u>	<u>\$ 21.86</u>
<u>Transmittals Paid in July</u>	<u>-0-</u>	<u>446.82</u>	<u>981.18</u>	<u>1,428.00</u>
<u>Unexpended Balances June 30</u>	<u>\$.79</u>	<u>\$ 467.82</u>	<u>\$ 981.25</u>	<u>\$ 1,449.86</u>

JULY 1, 1972 - JUNE 30, 1973

<u>Appropriations</u>	<u>\$ 89,275.00</u>	<u>\$21,900.00</u>	<u>\$22,600.00</u>	<u>\$133,775.00</u>
<u>Plus: Transfers from Account 1200-08</u>	<u>_____</u>	<u>12,000.00</u>	<u>_____</u>	<u>12,000.00</u>
<u>Totals</u>	<u>\$ 89,275.00</u>	<u>\$33,900.00</u>	<u>\$22,600.00</u>	<u>\$145,775.00</u>
<u>Disbursements</u>	<u>\$ 84,668.19</u>	<u>\$29,388.44</u>	<u>\$22,357.37</u>	<u>\$136,414.00</u>
<u>Unexpended Balances July 31</u>	<u>\$ 4,606.81</u>	<u>\$ 4,511.56</u>	<u>\$ 242.63</u>	<u>\$ 9,361.00</u>
<u>Transmittals Paid in July</u>	<u>-0-</u>	<u>2,371.49</u>	<u>237.40</u>	<u>2,608.89</u>
<u>Unexpended Balances June 30</u>	<u>\$ 4,606.81</u>	<u>\$ 6,883.05</u>	<u>\$ 480.03</u>	<u>\$ 11,969.89</u>

JULY 1, 1973 - JUNE 30, 1974

<u>Appropriations</u>	<u>\$111,468.00</u>	<u>\$51,650.00</u>	<u>\$40,955.00</u>	<u>\$204,073.00</u>
<u>Disbursements</u>	<u>\$ 97,786.74</u>	<u>\$50,795.80</u>	<u>\$40,952.00</u>	<u>\$189,534.54</u>
<u>Unexpended Balances July 31</u>	<u>\$ 13,681.26</u>	<u>\$ 854.20</u>	<u>\$ 3.00</u>	<u>\$ 14,538.46</u>
<u>Transmittals Paid in July</u>	<u>-0-</u>	<u>4,540.02</u>	<u>101.01</u>	<u>4,641.03</u>
<u>Unexpended Balances June 30</u>	<u>\$ 13,681.26</u>	<u>\$ 5,394.22</u>	<u>\$ 104.01</u>	<u>\$ 19,179.49</u>

APPROPRIATED FUNDS
APPROPRIATIONS AND DISBURSEMENTS - CONTINUED

JULY 1, 1974 - JUNE 30, 1975

	Personal Services 3400-00	Current Expenses 3400-01	Equipment 3400-03	Combined Totals
<u>Appropriations</u>	<u>\$119,828.00</u>	<u>\$51,650.00</u>	<u>\$30,000.00</u>	<u>\$201,478.00</u>
<u>Disbursements</u>	<u>\$105,001.92</u>	<u>\$43,622.69</u>	<u>\$23,494.14</u>	<u>\$172,118.75</u>
<u>Unexpended Balances July 31</u>	<u>\$ 14,826.08</u>	<u>\$ 8,027.31</u>	<u>\$ 6,505.86</u>	<u>\$ 29,359.25</u>
<u>Transmittals Paid in July</u>	<u>-0-</u>	<u>3,757.30</u>	<u>8,869.69</u>	<u>12,626.99</u>
<u>Unexpended Balances June 30</u>	<u>\$ 14,826.08</u>	<u>\$11,784.61</u>	<u>\$15,375.55</u>	<u>\$ 41,986.24</u>

JULY 1, 1975 - JUNE 30, 1976

	Personal Services 3400-00	Current Expenses 3400-01	Repairs and Alterations 3400-02	Equipment 3400-03	Combined Totals
<u>Appropriations</u>	<u>\$125,819.00</u>	<u>\$53,730.00</u>	<u>\$2,000.00</u>	<u>\$30,000.00</u>	<u>\$211,549.00</u>
<u>Disbursements</u>	<u>\$116,623.74</u>	<u>\$26,536.83</u>	<u>\$ 159.20</u>	<u>\$19,132.04</u>	<u>\$162,451.81</u>
<u>Unexpended Balances July 31</u>	<u>\$ 9,195.26</u>	<u>\$27,193.17</u>	<u>\$1,840.80</u>	<u>\$10,867.96</u>	<u>\$ 49,097.19</u>
<u>Transmittals Paid in July</u>	<u>-0-</u>	<u>3,758.53</u>	<u>-0-</u>	<u>3,053.48</u>	<u>6,812.01</u>
<u>Unexpended Balances June 30</u>	<u>\$ 9,195.26</u>	<u>\$30,951.70</u>	<u>\$1,840.80</u>	<u>\$13,921.44</u>	<u>\$ 55,909.20</u>

JULY 1, 1976 - JUNE 30, 1977

<u>Appropriations</u>	<u>\$141,000.00</u>	<u>\$54,030.00</u>	<u>\$2,000.00</u>	<u>\$30,000.00</u>	<u>\$227,030.00</u>
<u>Disbursements</u>	<u>\$138,923.39</u>	<u>\$28,909.82</u>	<u>\$ 127.63</u>	<u>\$26,803.20</u>	<u>\$194,764.04</u>
<u>Unexpended Balances July 31</u>	<u>\$ 2,076.61</u>	<u>\$25,120.18</u>	<u>\$1,872.37</u>	<u>\$ 3,196.80</u>	<u>\$ 32,265.96</u>
<u>Transmittals Paid in July</u>	<u>76.80</u>	<u>4,424.26</u>	<u>-0-</u>	<u>5,709.41</u>	<u>10,210.47</u>
<u>Unexpended Balances June 30</u>	<u>\$ 2,153.41</u>	<u>\$29,544.44</u>	<u>\$1,872.37</u>	<u>\$ 8,906.21</u>	<u>\$ 42,476.43</u>

ACCOUNT NO. 8580-08
GIFTS, GRANTS, ROYALTIES AND BEQUESTS
RECEIPTS AND DISBURSEMENTS
JULY 1, 1970 - JUNE 30, 1971

<u>Balance</u>		
State Treasury		\$1,772.27
 <u>Receipts</u>		
Silver Medallion Sales (9)		<u>112.50</u>
TOTAL CASH TO ACCOUNT FOR		<u>\$1,884.77</u>

<u>Disbursements</u>		
Office Expenses	\$ 6.00	
Miscellaneous	<u>1,500.00</u>	
Total		\$1,506.00

<u>Balance</u>		
State Treasury		<u>378.77</u>
TOTAL CASH ACCOUNTED FOR		<u>\$1,884.77</u>

JULY 1, 1971 - JUNE 30, 1972

<u>Balance</u>		
State Treasury		\$ 378.77
 <u>Receipts</u>		
Silver Medallion Sales (7)	\$ 87.50	
Postage and Freight Collected	<u>1.00</u>	
Total		<u>88.50</u>
TOTAL CASH TO ACCOUNT FOR		<u>\$ 467.27</u>

<u>Balance</u>		
State Treasury		<u>\$ 467.27</u>

JULY 1, 1972 - JUNE 30, 1973

<u>Balance</u>		
State Treasury		\$ 467.27
 <u>Receipts</u>		
Silver Medallion Sales (10)		<u>125.00</u>
TOTAL CASH TO ACCOUNT FOR		<u>\$ 592.27</u>

<u>Balance</u>		
State Treasury		<u>\$ 592.27</u>

ACCOUNT NO. 8580-08
GIFTS, GRANTS, ROYALTIES AND BEQUESTS
RECEIPTS AND DISBURSEMENTS - CONTINUED

JULY 1, 1973 - JUNE 30, 1974

<u>Balance</u>	
State Treasury	\$ 592.27
<u>Receipts</u>	
Silver Medallion Sales (3)	<u>37.50</u>
TOTAL CASH TO ACCOUNT FOR	<u>\$ 629.77</u>

<u>Balance</u>	
State Treasury	<u>\$ 629.77</u>

JULY 1, 1974 - JUNE 30, 1975

<u>Balance</u>	
State Treasury	\$ 629.77
<u>Receipts</u>	
Silver Medallion Sales (27)	<u>337.50</u>
TOTAL CASH TO ACCOUNT FOR	<u>\$ 967.27</u>

<u>Balance</u>	
State Treasury	<u>\$ 967.27</u>

JULY 1, 1975 - JUNE 30, 1976

<u>Balance</u>	
State Treasury	\$ 967.27
<u>Receipts</u>	
Silver Medallion Sales (6)	<u>75.00</u>
TOTAL CASH TO ACCOUNT FOR	<u>\$1,042.27</u>

<u>Balance</u>	
State Treasury	<u>\$1,042.27</u>

JULY 1, 1976 - JUNE 30, 1977

<u>Balance</u>	
State Treasury	\$1,042.27
<u>Receipts</u>	
Silver Medallion Sales (5)	<u>62.50</u>
TOTAL CASH TO ACCOUNT FOR	<u>\$1,104.77</u>

<u>Balance</u>	
State Treasury	<u>\$1,104.77</u>

ACCOUNT NO. 8580-09
HISTORIC HIGHWAY MARKER FUND
RECEIPTS AND DISBURSEMENTS
JULY 1, 1970 - JUNE 30, 1971

<u>Balance</u>		
State Treasury		\$620.63
 <u>Receipts</u>		
Miscellaneous Collections		<u>64.00</u>
TOTAL CASH TO ACCOUNT FOR		<u>\$684.63</u>
 <u>Disbursements</u>		
Printing and Binding	\$ 30.27	
Contractual and Professional Services	157.50	
Miscellaneous	<u>332.50</u>	
Total		\$520.27
 <u>Balance</u>		
State Treasury		<u>164.36</u>
TOTAL CASH ACCOUNTED FOR		<u>\$684.63</u>

JULY 1, 1971 - JUNE 30, 1972

<u>Balance</u>		
State Treasury		<u>\$164.36</u>

Note: No activity this period.

JULY 1, 1972 - JUNE 30, 1973

<u>Balance</u>		
State Treasury		<u>\$164.36</u>

Note: No activity this period.

JULY 1, 1973 - JUNE 30, 1974

<u>Balance</u>		
State Treasury		<u>\$164.36</u>

Note: No activity this period.

ACCOUNT NO. 8580-09
HISTORIC HIGHWAY MARKER FUND
RECEIPTS AND DISBURSEMENTS - CONTINUED

JULY 1, 1974 - JUNE 30, 1975

Balance
State Treasury \$164.36

Note: No activity this period.

JULY 1, 1975 - JUNE 30, 1976

Balance
State Treasury \$164.36

Note: No activity this period.

JULY 1, 1976 - JUNE 30, 1977

Balance
State Treasury \$164.36

Note: No activity this period.

ACCOUNT NO. 8581-00
WEST VIRGINIA HISTORICAL SOCIETY MAGAZINE SALES
RECEIPTS AND DISBURSEMENTS
JULY 1, 1970 - JUNE 30, 1971

<u>Balance</u>		
State Treasury		\$ 76.00
<u>Receipts</u>		
Miscellaneous Collections		<u>975.26</u>
TOTAL CASH TO ACCOUNT FOR		<u>\$ 1,051.26</u>

<u>Disbursements</u>		
Office Expenses	\$ 18.00	
Printing and Binding	<u>3.69</u>	
Total		\$ 21.69

<u>Balance</u>		
State Treasury		<u>1,029.57</u>
TOTAL CASH ACCOUNTED FOR		<u>\$ 1,051.26</u>

Note: Account changed to West Virginia Historical Society Membership Dues effective July 1, 1971.

JULY 1, 1971 - JUNE 30, 1972

<u>Balance</u>		
State Treasury		\$ 1,029.57
<u>Receipts</u>		
Royalty - Kraus-Thomson Organization, Limited	\$ 96.60	
Less: Uncollectible Checks	<u>1.00</u>	
Total		<u>95.60</u>
TOTAL CASH TO ACCOUNT FOR		<u>\$ 1,125.17</u>

<u>Disbursements</u>		
Printing and Binding	\$ 7.42	
Miscellaneous	<u>297.50</u>	
Total		\$ 304.92

<u>Balance</u>		
State Treasury		<u>820.25</u>
TOTAL CASH ACCOUNTED FOR		<u>\$ 1,125.17</u>

ACCOUNT NO. 8581-00
WEST VIRGINIA HISTORICAL SOCIETY MEMBERSHIP DUES
RECEIPTS AND DISBURSEMENTS - CONTINUED

JULY 1, 1972 - JUNE 30, 1973

Balance
State Treasury \$ 820.25

Note: No activity this period.

This account number was changed 8581-10 effective July 1, 1973.

JULY 1, 1973 - JUNE 30, 1974

Balance
State Treasury \$ 820.25

Receipts
Collections \$2,385.70
Less: Uncollectible Checks 1.00
Total 2,384.70

TOTAL CASH TO ACCOUNT FOR \$ 3,204.95

Balance
State Treasury \$ 3,204.95

JULY 1, 1974 - JUNE 30, 1975

Balance
State Treasury \$ 3,204.95

Receipts
Collections \$3,672.43
Transfers from Account 3210-01 1.00 \$3,673.43
Less: Uncollectible Checks .85
Total 3,672.58

TOTAL CASH TO ACCOUNT FOR \$ 6,877.53

Balance
State Treasury \$ 6,877.53

ACCOUNT NO. 8580-10
WEST VIRGINIA HISTORICAL SOCIETY MEMBERSHIP DUES
RECEIPTS AND DISBURSEMENTS - CONTINUED

JULY 1, 1975 - JUNE 30, 1976

<u>Balance</u>			
State Treasury			\$ 6,877.53
<u>Receipts</u>			
Collections	\$3,473.27		
Transfers from Account 8610-37	<u>4.00</u>	\$3,477.27	
Less: Uncollectible Checks		<u>3.00</u>	
Total			<u>3,474.27</u>
TOTAL CASH TO ACCOUNT FOR			<u>\$10,351.80</u>
<u>Balance</u>			
State Treasury			<u>\$10,351.80</u>

JULY 1, 1976 - JUNE 30, 1977

<u>Balance</u>			
State Treasury			\$10,351.80
<u>Receipts</u>			
Collections			<u>2,013.50</u>
TOTAL CASH TO ACCOUNT FOR			<u>\$12,365.30</u>
<u>Disbursements</u>			
Office Expenses		\$ 326.30	
Postal and Freight Expenses		<u>226.52</u>	
Total			\$ 552.82
<u>Balance</u>			
State Treasury			<u>11,812.48</u>
TOTAL CASH ACCOUNTED FOR			<u>\$12,365.30</u>

STATE OF WEST VIRGINIA

OFFICE OF LEGISLATIVE AUDITOR, TO WIT:

I, Encil Bailey, Legislative Auditor, do hereby certify that the report of audit appended hereto was made under my direction and supervision, under the provisions of Article 2, Chapter 4, Code of West Virginia, as amended, and that the same is a true and correct copy of said report.

Given under my hand this 14 day of June,
1978.


Encil Bailey, Legislative Auditor

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