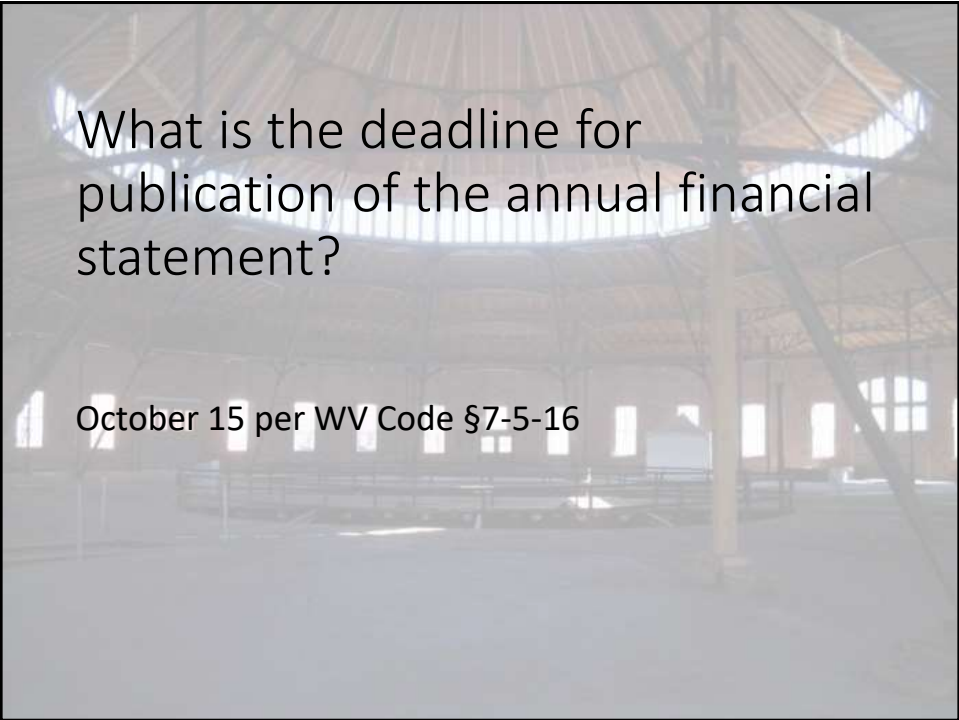


# County Commission Trivia 2021

WV State Auditor's Office  
Local Government Services  
Tiffany Hess & Shellie Humphrey  
Budget-Finance Specialist

1



What is the deadline for  
publication of the annual financial  
statement?

October 15 per WV Code §7-5-16

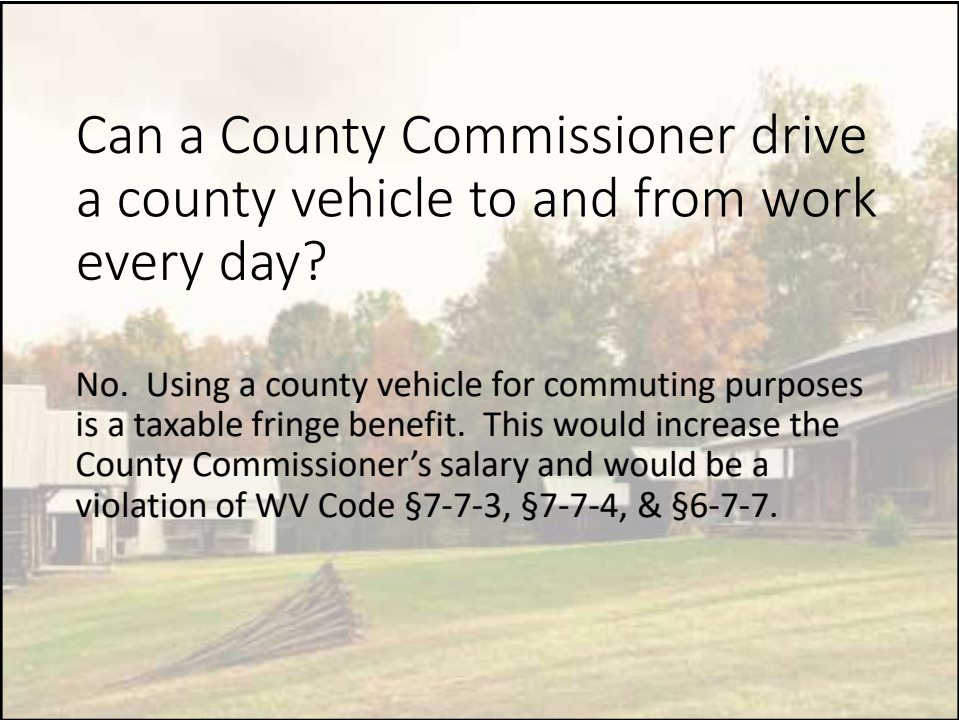
2



Can a county employee be issued a 1099 miscellaneous at the end of the year?

No. All compensation provided to an employee, including any taxable fringe benefits, should be reported on their W-2 at the end of the calendar year.

3



Can a County Commissioner drive a county vehicle to and from work every day?

No. Using a county vehicle for commuting purposes is a taxable fringe benefit. This would increase the County Commissioner's salary and would be a violation of WV Code §7-7-3, §7-7-4, & §6-7-7.

4

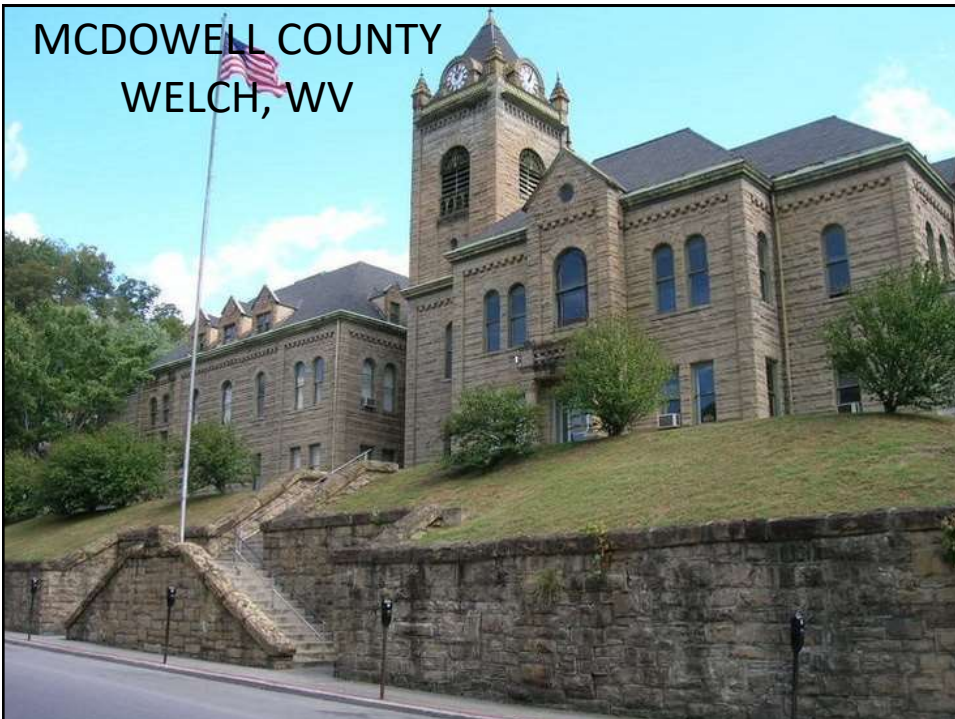
## What can an excess levy be used for?

The levy order should state the purpose for raising the money. It should explain what the money can be used for. WV Code §11-8-25

Be careful when writing these orders that they are not too specific. For instance, if the levy call states that the money will be given to a particular entity and that entity ceases to exist, you may not be able to use the money for any other purpose.

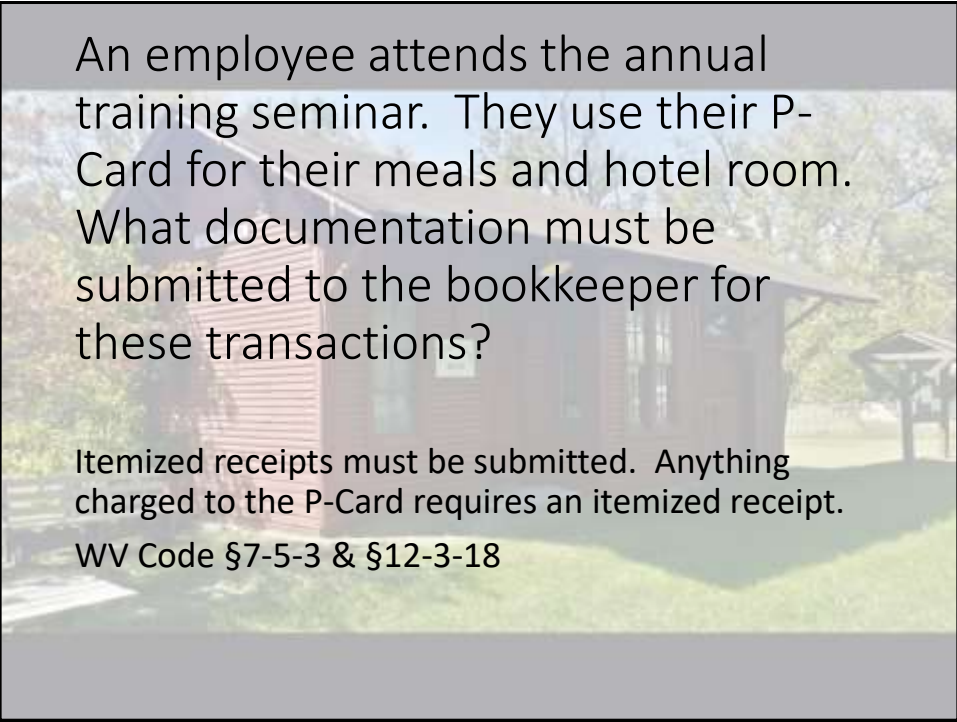
5

## MCDOWELL COUNTY WELCH, WV



6





An employee attends the annual training seminar. They use their P-Card for their meals and hotel room. What documentation must be submitted to the bookkeeper for these transactions?

Itemized receipts must be submitted. Anything charged to the P-Card requires an itemized receipt.

WV Code §7-5-3 & §12-3-18

7

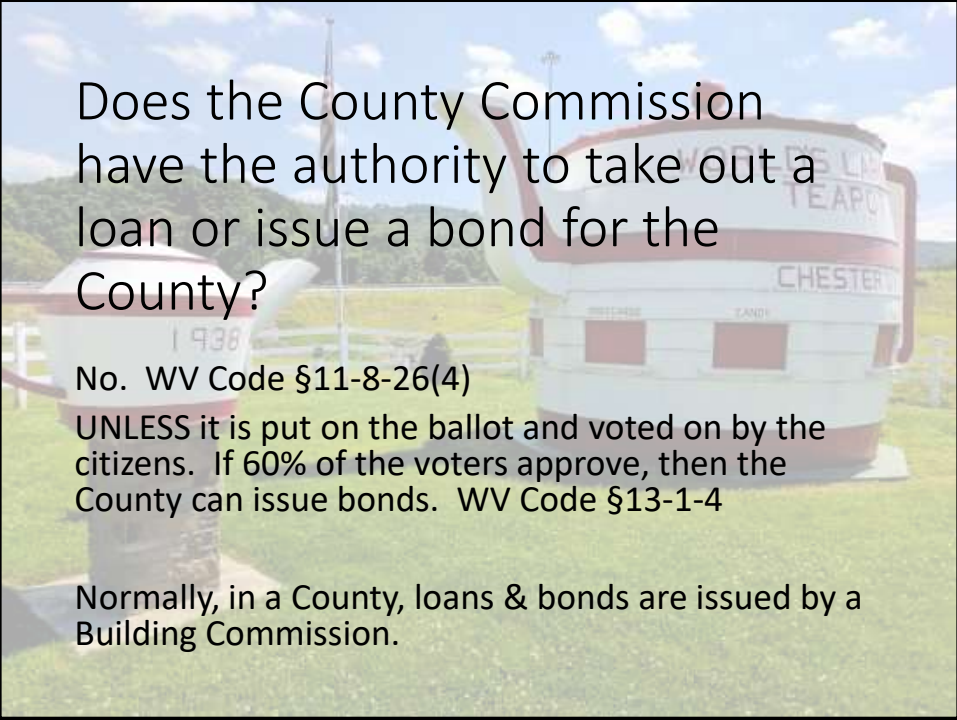


What 2 documents are required to be submitted with a budget revision to the Auditor's office?

- Resolution
- Budget revision form

Both of these forms can be found on our website  
[www.wvsao.gov](http://www.wvsao.gov)

8



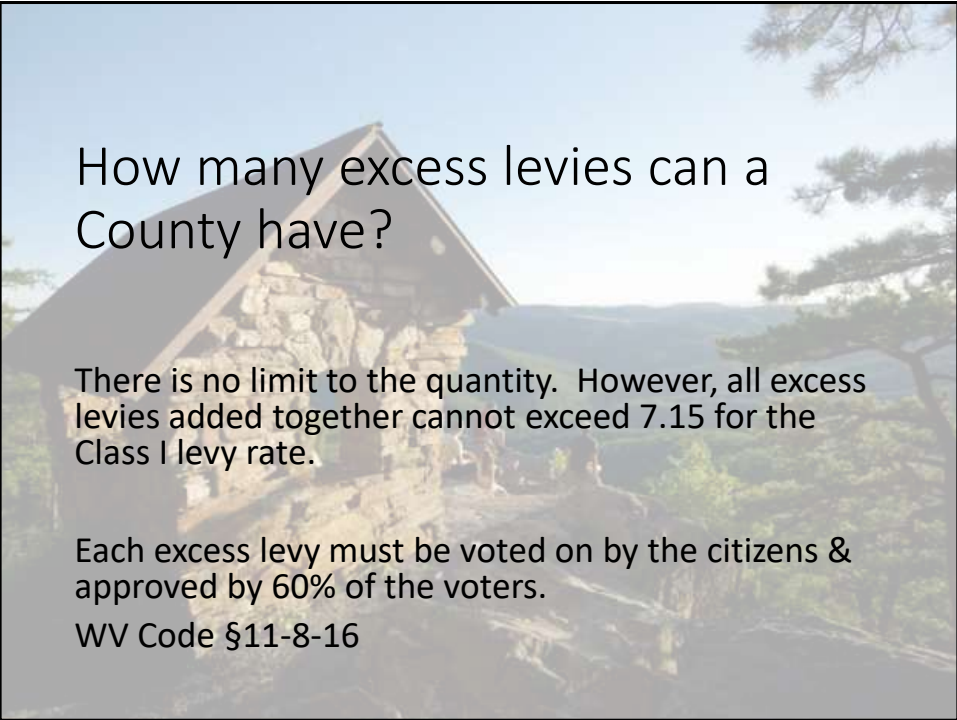
Does the County Commission have the authority to take out a loan or issue a bond for the County?

No. WV Code §11-8-26(4)

UNLESS it is put on the ballot and voted on by the citizens. If 60% of the voters approve, then the County can issue bonds. WV Code §13-1-4

Normally, in a County, loans & bonds are issued by a Building Commission.

9



How many excess levies can a County have?

There is no limit to the quantity. However, all excess levies added together cannot exceed 7.15 for the Class I levy rate.

Each excess levy must be voted on by the citizens & approved by 60% of the voters.

WV Code §11-8-16

10



11

What is the deadline for the budget to be approved by the Commission & submitted to the Auditor's office each year?

March 28 of each fiscal year per WV Code §11-8-10

12




TRUE or FALSE: An employee cannot be mandated to take a vacation.

FALSE.

You should have a written policy in place stating that all employees, especially ones handling money, must take at least one week vacation (5 consecutive days) each year. This should be part of your employee handbook that is signed by every employee when hired.

13



TRUE or FALSE: Internal controls should be followed by management.

TRUE.

It is just as important for management to follow policies and procedures as it is for other employees. Maybe more so since management sets the tone for the organization.

14



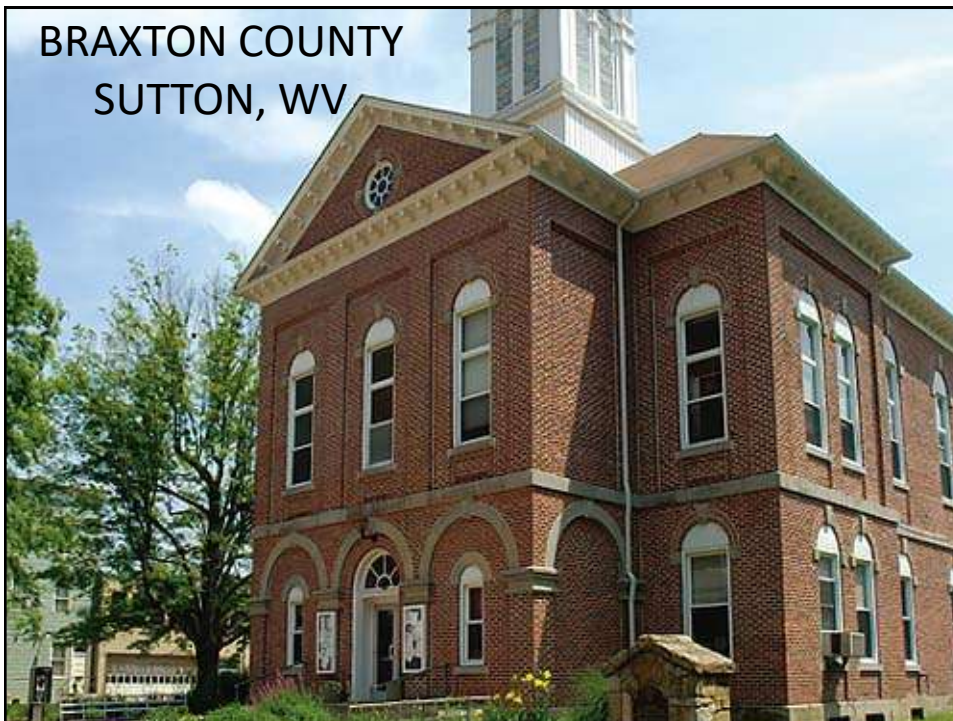
## What is the procedure for enacting a County fire service fee?

WV Code §7-17-12

A petition with 10% of the qualified voters' signatures must be filed with the County Clerk. The County Commission can then pass an order establishing the fee. The order must be published as a Class II legal ad (once per week for 2 consecutive weeks). The public will have 45 days from the 2<sup>nd</sup> publication date to protest; a petition with 30% of the qualified voters' signatures must be filed with the County Clerk. If there is no protest in 45 days, then the ordinance becomes effective. If a petition in protest is filed, then the fee has to be approved by a majority vote of the people.

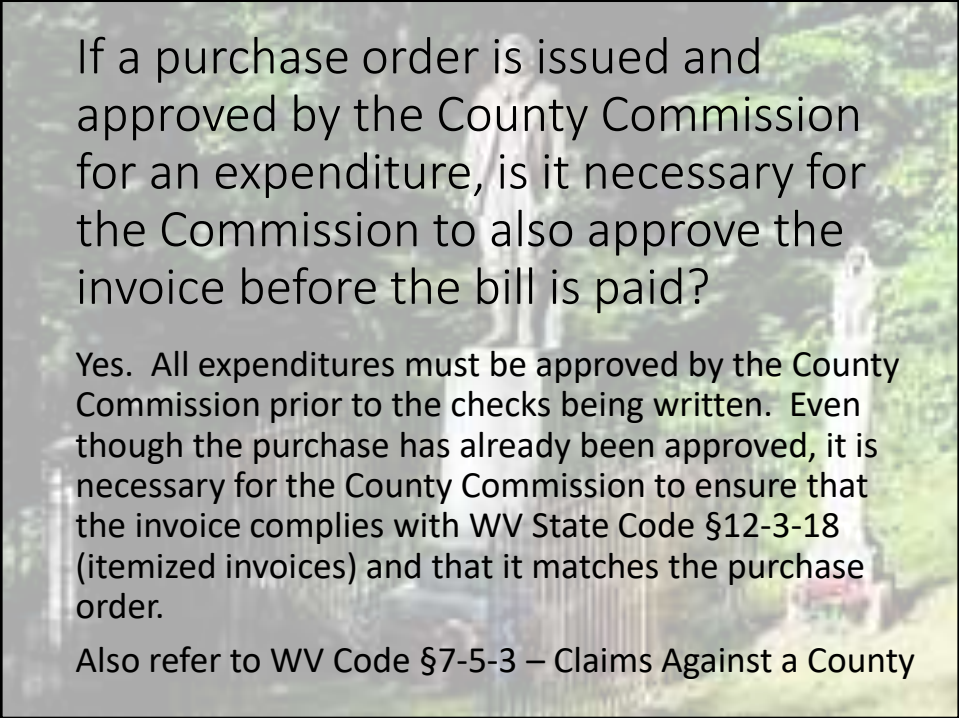
15

## BRAXTON COUNTY SUTTON, WV



16





If a purchase order is issued and approved by the County Commission for an expenditure, is it necessary for the Commission to also approve the invoice before the bill is paid?

Yes. All expenditures must be approved by the County Commission prior to the checks being written. Even though the purchase has already been approved, it is necessary for the County Commission to ensure that the invoice complies with WV State Code §12-3-18 (itemized invoices) and that it matches the purchase order.

Also refer to WV Code §7-5-3 – Claims Against a County

17



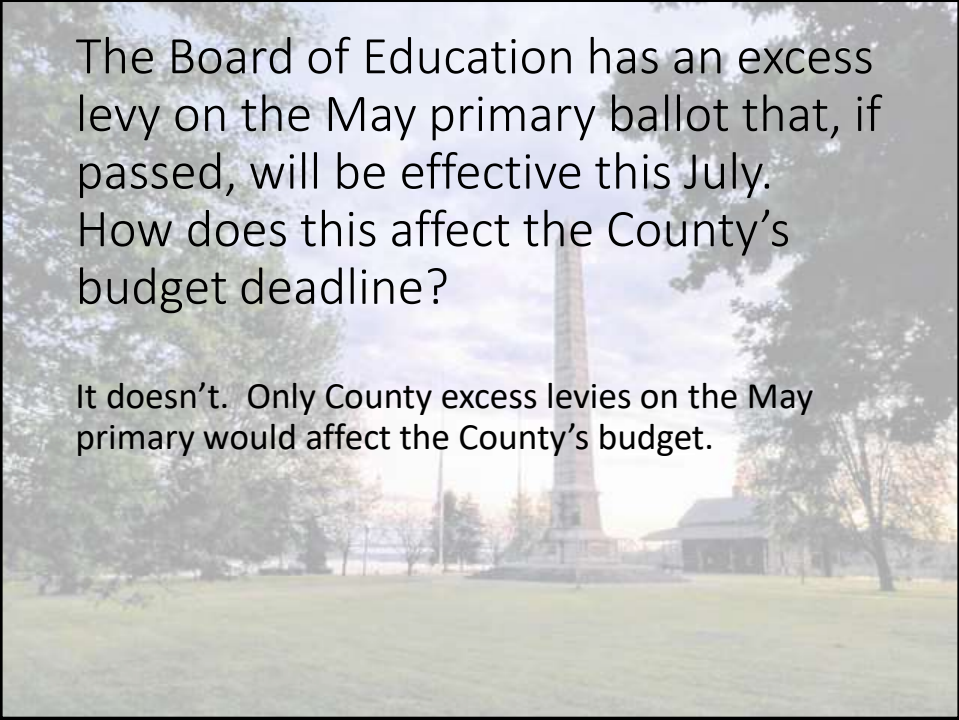
How often should budget comparison reports be reviewed by the County Commission and other officials/department heads?

These should be submitted to them for review at least monthly.

I would recommend the Commission review this report each time bills are paid.

Each elected official/department head should be responsible for monitoring his/her budget.

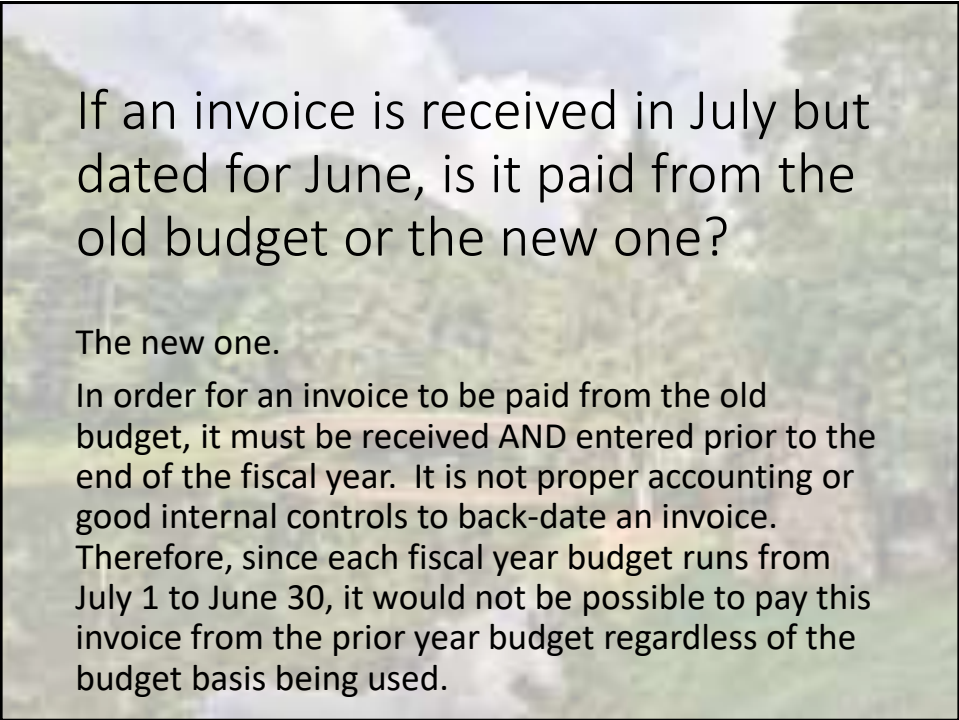
18



The Board of Education has an excess levy on the May primary ballot that, if passed, will be effective this July. How does this affect the County's budget deadline?

It doesn't. Only County excess levies on the May primary would affect the County's budget.

19



If an invoice is received in July but dated for June, is it paid from the old budget or the new one?

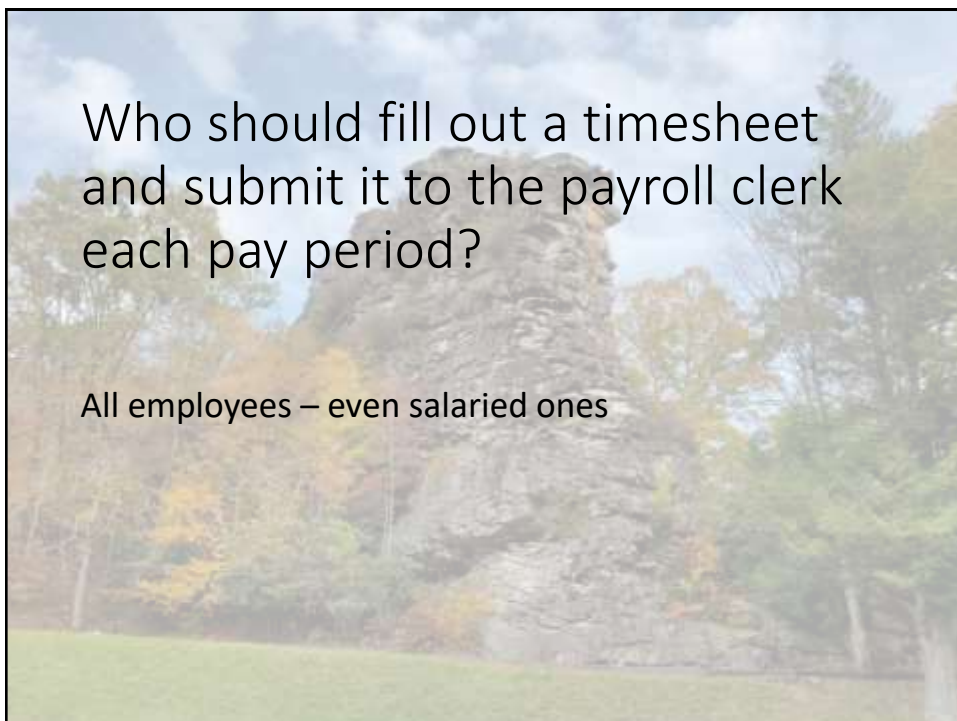
The new one.

In order for an invoice to be paid from the old budget, it must be received AND entered prior to the end of the fiscal year. It is not proper accounting or good internal controls to back-date an invoice. Therefore, since each fiscal year budget runs from July 1 to June 30, it would not be possible to pay this invoice from the prior year budget regardless of the budget basis being used.

20

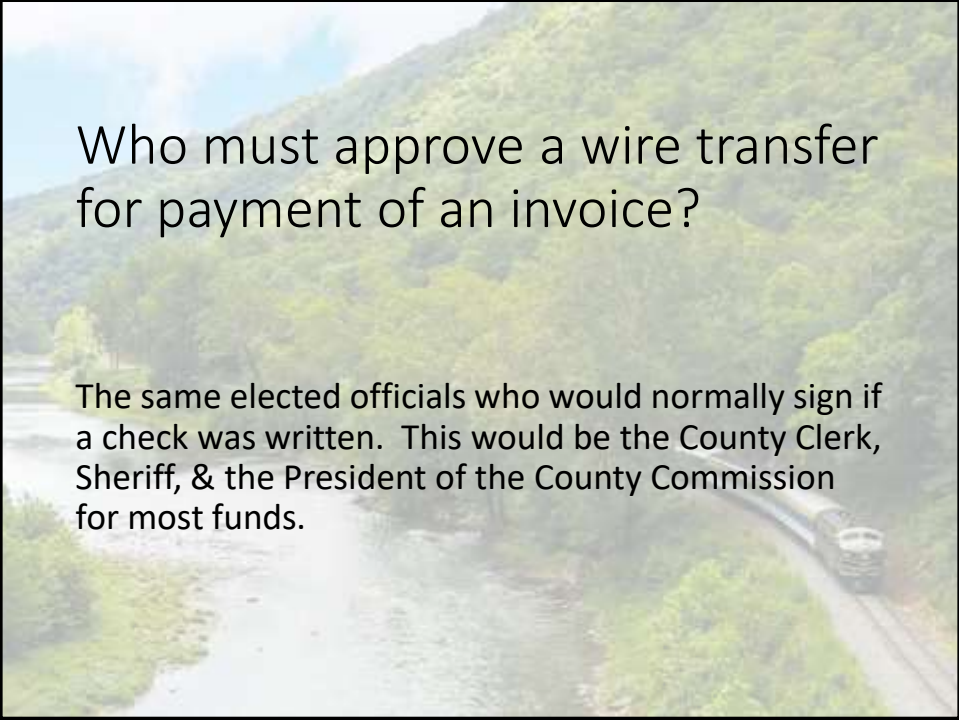


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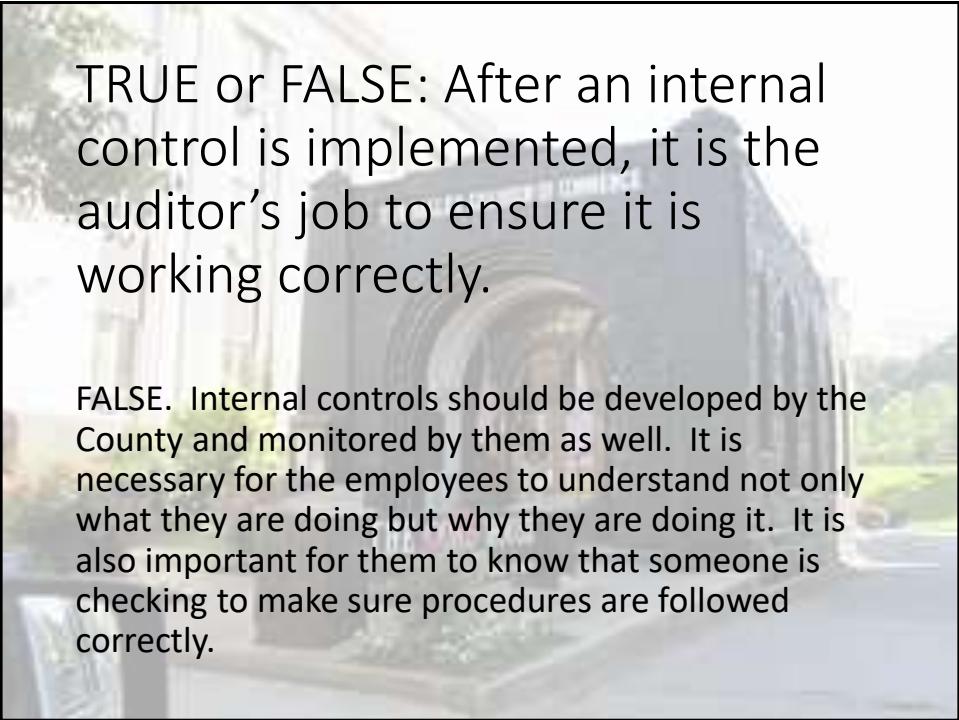




Who must approve a wire transfer for payment of an invoice?

The same elected officials who would normally sign if a check was written. This would be the County Clerk, Sheriff, & the President of the County Commission for most funds.

23



TRUE or FALSE: After an internal control is implemented, it is the auditor's job to ensure it is working correctly.

FALSE. Internal controls should be developed by the County and monitored by them as well. It is necessary for the employees to understand not only what they are doing but why they are doing it. It is also important for them to know that someone is checking to make sure procedures are followed correctly.

24

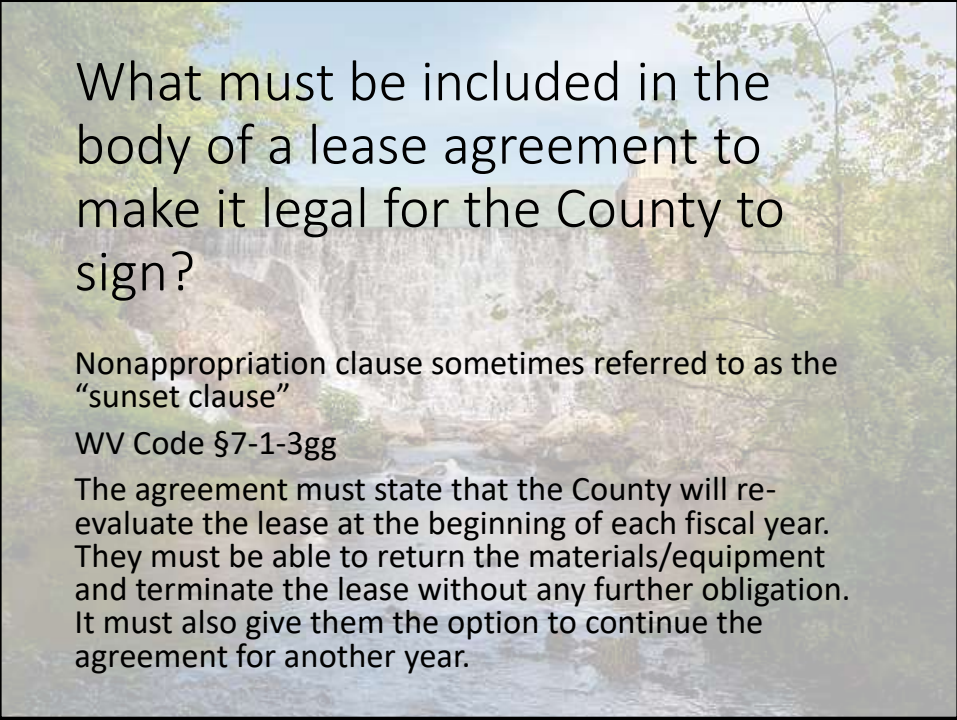
Who is responsible for making sure excess levy monies are spent correctly (according to the levy call)?

The County Commission

25



26



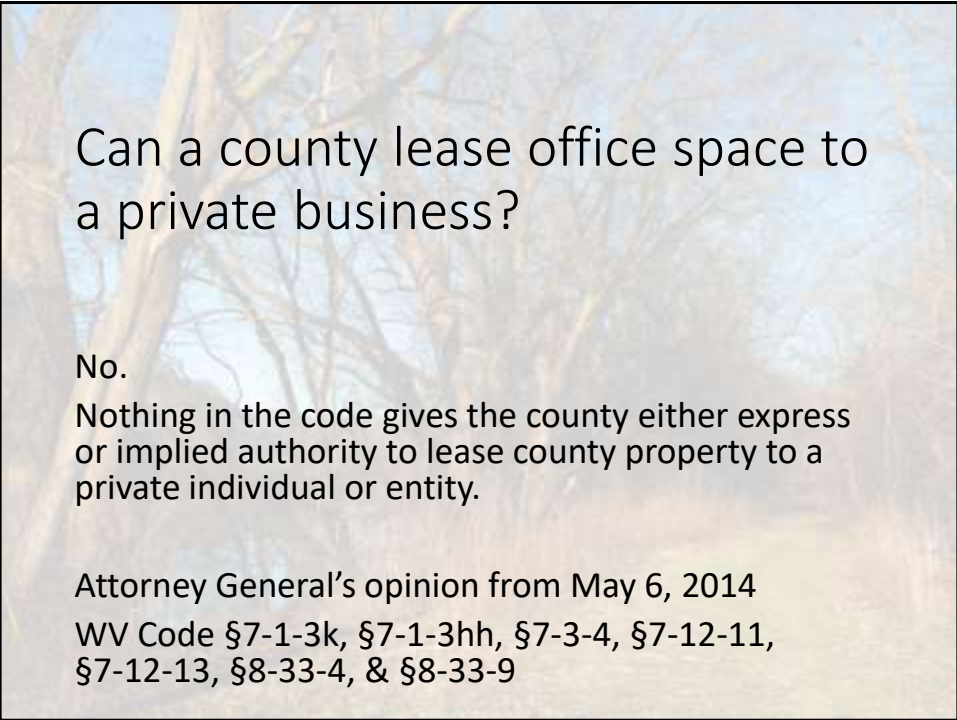
What must be included in the body of a lease agreement to make it legal for the County to sign?

Nonappropriation clause sometimes referred to as the “sunset clause”

WV Code §7-1-3gg

The agreement must state that the County will re-evaluate the lease at the beginning of each fiscal year. They must be able to return the materials/equipment and terminate the lease without any further obligation. It must also give them the option to continue the agreement for another year.

27



Can a county lease office space to a private business?

No.

Nothing in the code gives the county either express or implied authority to lease county property to a private individual or entity.

Attorney General’s opinion from May 6, 2014

WV Code §7-1-3k, §7-1-3hh, §7-3-4, §7-12-11, §7-12-13, §8-33-4, & §8-33-9

28



If payroll is out-sourced, what approval is necessary for the money to leave the County bank account?

You should follow the same procedure as if checks are being written. Approval must be obtained by all 3 of the elected officials who would normally sign those checks.

NO ONE outside of the County should be allowed to initiate a withdrawal or have access to the County's bank accounts. Money should be "pushed out" not "pulled out". In other words, a transfer must be made by the County to the out-sourcing agency.

29

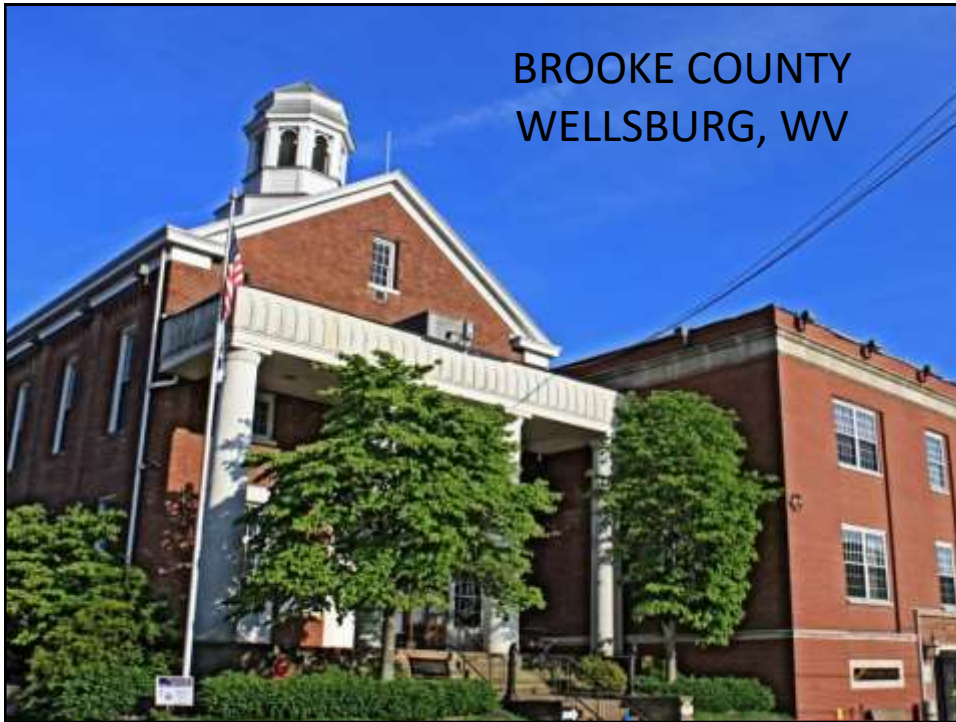
If a County Clerk leaves office before the end of his/her term, how soon should a new County Clerk be appointed?

Immediately. A temporary Clerk can be appointed until a permanent appointment is made. The permanent appointment must be made within 30 days.

NO BUSINESS can be conducted in the County Clerk's office until a person is appointed & sworn into that position. This includes recording of documents and payroll.

WV Code §6-1-3, §6-1-4, §6-1-5-, §6-1-6, & §6-1-7

30



BROOKE COUNTY  
WELLSBURG, WV

31

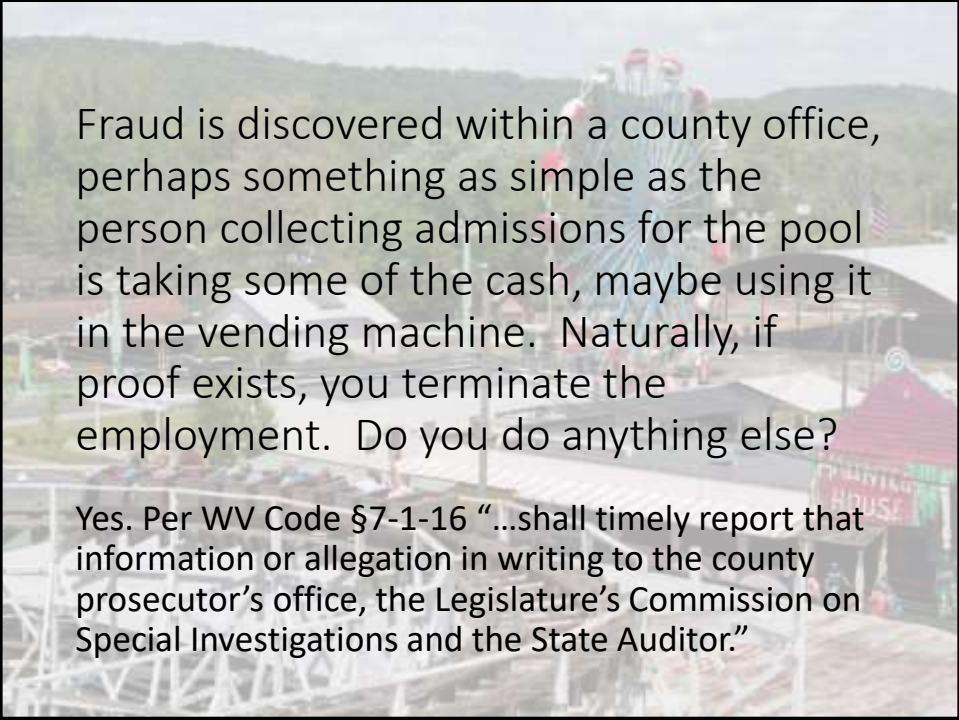
ackbone

Who is responsible for keeping track of annual leave, sick leave, and comp time?

It depends on your County policy. There should be a written policy stating how leave is accumulated and when it can be used and how it is tracked. It could possibly be the individual elected official or the payroll clerk (maybe both).

Timesheets are a good tool for tracking leave.

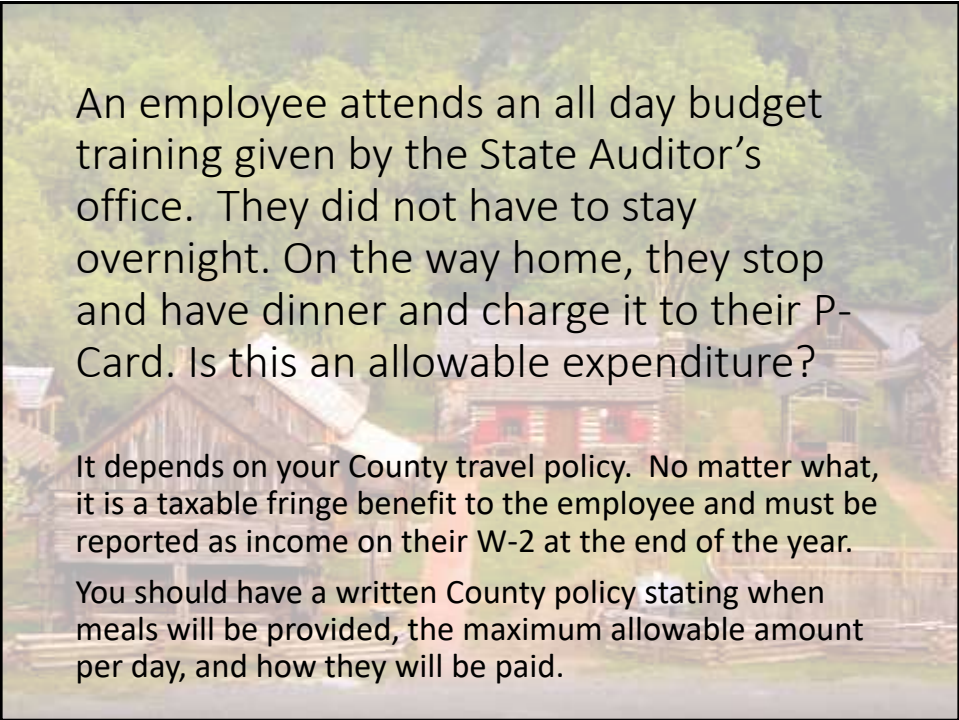
32



Fraud is discovered within a county office, perhaps something as simple as the person collecting admissions for the pool is taking some of the cash, maybe using it in the vending machine. Naturally, if proof exists, you terminate the employment. Do you do anything else?

Yes. Per WV Code §7-1-16 "...shall timely report that information or allegation in writing to the county prosecutor's office, the Legislature's Commission on Special Investigations and the State Auditor."

33



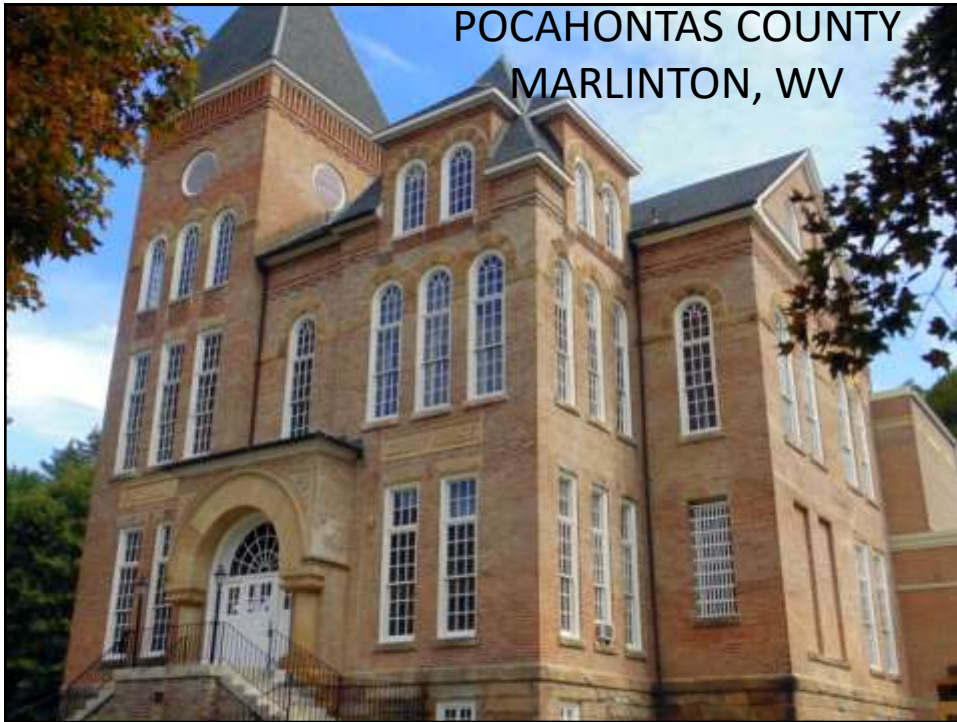
An employee attends an all day budget training given by the State Auditor's office. They did not have to stay overnight. On the way home, they stop and have dinner and charge it to their P-Card. Is this an allowable expenditure?

It depends on your County travel policy. No matter what, it is a taxable fringe benefit to the employee and must be reported as income on their W-2 at the end of the year.

You should have a written County policy stating when meals will be provided, the maximum allowable amount per day, and how they will be paid.

34





35



36