



**SINGLE AUDIT REPORT
CITY OF CHARLESTON, WEST VIRGINIA
FOR THE FISCAL YEAR ENDED JUNE 30, 2010**



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This audit has been conducted pursuant to the authority and duty of the State Auditor as Chief Inspector and Supervisor of Public Offices to conduct an annual inspection of all political subdivisions of the State of West Virginia and any agency created by these subdivisions. This power is granted by West Virginia Code §6-9-1 et seq.

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AUDITOR'S REPORTS



State of West Virginia

Glen B. Gainer III
State Auditor and
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REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Honorable Mayor and Council
City of Charleston
Charleston, West Virginia 25305

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Charleston, West Virginia (the City), as of and for the year ended June 30, 2010, which collectively comprise the City's basic financial statements and have issued our report thereon, dated December 23, 2010. Our report includes a reference to other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Other auditors audited the financial statements of the Charleston Sanitary Board and the Charleston Urban Renewal Authority, as described in our report on the City's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the City's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the City's internal control over financial reporting.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the City's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying Schedule of Findings and Questioned Costs as items 2010-1 and 2010-2.

We noted certain matters that we reported to management of the City in a separate letter dated December 23, 2010.

The City's responses to the findings identified in our audit are described in the accompanying Schedule of Findings and Questioned Costs. We did not audit the City's responses and, accordingly, we express no opinion on the responses.

This report is intended solely for the information and use of management, City Council, others within the entity, federal awarding agencies, and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Respectfully submitted,



Glen B. Gainer, III
West Virginia State Auditor

December 23, 2010



State of West Virginia

Glen B. Gainer III
State Auditor and
Chief Inspector

Stuart T. Stickel, CPA
Deputy Chief Inspector

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REPORT ON COMPLIANCE WITH REQUIREMENTS THAT COULD HAVE A DIRECT AND MATERIAL EFFECT ON EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

Honorable Mayor and Council
City of Charleston
Charleston, WV 25301

Compliance

We have audited the compliance of the City of Charleston (the City), with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2010. The City's major federal programs are identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the City's management. Our responsibility is to express an opinion on the City's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the City's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the City's compliance with those requirements.

In our opinion, the City complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major programs for the year ended June 30, 2010.

Internal Control Over Compliance

Management of the City is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the City's internal control over compliance with the requirements that could have a direct and material effect on a major federal program to determine the auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the City's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

Schedule of Expenditures of Federal Awards

We have audited the basic financial statements of the City of Charleston, West Virginia of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information as of and for the year ended June 30, 2010, and have issued our report thereon dated December 23, 2010. Our audit was performed for the purpose of forming an opinion on the basic financial statements taken as a whole. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

This report is intended solely for the information and use of the audit committee, management, others within the organization, City Council, and federal and state awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Respectfully submitted,



Glen B. Gainer, III
West Virginia State Auditor

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

CITY OF CHARLESTON, WEST VIRGINIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Fiscal Year Ended June 30, 2010

	<u>Federal CFDA Number</u>	<u>Pass-Through Entity Number</u>	<u>Total Expenditures</u>
U. S. Department of Housing and Urban Development			
Direct programs:			
<u>Program Title</u>			
Community Development Block Grants/Entitlement Grants	14.218		\$ 1,863,872
Community Development Block Grant - ARRA Entitlement Grants	14.253		420,180
Emergency Shelter Grants Program	14.231		81,493
Supportive Housing Program	14.235		92,820
HOME Investment Partnerships Program	14.239		678,303
Homelessness Prevention and Rapid Re-Housing Program	14.257		200,738
Pass-through Programs From:			
State of West Virginia Governor's Office Of Economic Opportunity:			
<u>Program Title</u>			
Emergency Shelter Grants Program	14.231	Not available	<u>140,292</u>
Total U. S. Department of Housing and Urban Development			<u><u>3,477,698</u></u>
U. S. Department of Justice			
Pass-through Programs From:			
West Virginia Department of Criminal Justice Services			
<u>Program Title</u>			
Crime Victim Assistance - ARRA	16.575	09-VAWR-05	13,025
Crime Victim Assistance	16.575	09-VA-036 09-EUD-112	28,135 14,500
Edward Byrne Memorial Formula Grant Program	16.579	08-JAG-09 09-RAJ-09 09-RAJ-31	14,026 64,500 61,914

CITY OF CHARLESTON, WEST VIRGINIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Fiscal Year Ended June 30, 2010

	<u>Federal CFDA Number</u>	<u>Pass-Through Entity Number</u>	<u>Total Expenditures</u>
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2006-OJ-BX-0669 2007-DJ-BX-0636 2008-DJ-BX-0670	\$ 52,308 6,989 2,875
Violence Against Women Formula Grants	16.588	08-VAW-018	61,760
Public Safety Partnership and Community Policing Grants	16.710	2007-CK-WX-0236 2006-CK-WX-0495 2008-CK-WX-0110	18,451 48,741 502
Edward Byrne Memorial Justice Assistance Grant (JAG) Program / Grants To Units of Local Governments - ARRA	16.804	2009-SBB91444 2009-SBB91444	195,979 561,684
Anti-Gang Initiative	16.744	08-PSN-02	<u>17,195</u>
Total U. S. Department of Justice			<u>1,162,584</u>
U.S. Department of Transportation			
Pass-through Programs From:			
West Virginia Department of Transportation			
<u>Program Title</u>			
Highway Planning and Construction	20.205	U320-CHA/S-41.00 U320-CHA/S-42.00 N/A	346,837 5,000 8,457
State and Community Highway Safety	20.600	F09HS-08	162,194
	20.600	F10HS-08	<u>265,617</u>
Total U.S. Department of Transportation			<u>788,105</u>
U.S. Small Business Administration			
Direct programs:			
<u>Program Title</u>			
Grant/Cooperative Agreement	59.000		<u>2,303,494</u>
Total U.S. Small Business Administration			<u>2,303,494</u>

CITY OF CHARLESTON, WEST VIRGINIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Fiscal Year Ended June 30, 2010

	<u>Federal CFDA Number</u>	<u>Pass-Through Entity Number</u>	<u>Total Expenditures</u>
U.S. Environmental Protection Agency			
Direct programs:			
<u>Program Title</u>			
Brownfields Assessment and Cleanup Cooperative Agreements	66.818		<u>10,531</u>
Total U.S. Environmental Protection Agency			<u>10,531</u>
U.S. Department of Energy			
Pass-through Programs From:			
West Virginia Development Office			
<u>Program Title</u>			
State Energy Program	81.041	Not available	<u>4,827</u>
Total U.S. Department of Energy			<u>4,827</u>
U.S. Department of Homeland Security			
Pass-through Programs From:			
West Virginia Department of Military Affairs and Public Safety			
<u>Program Title</u>			
Hazard Mitigation Grant	97.039	FEMA-1881-DR-WV	19,980
Homeland Security Grant Program	97.067	SAA 08-SHS-10 07-LE-24	192,600 8,230
National Center for Missing and Exploited Children (NCMEC)	97.076	08-SHS-10	137,416
Emergency Management Performance Grants	97.042	N/A	<u>85,959</u>
Total U.S. Department of Homeland Security			<u>444,185</u>
TOTAL FEDERAL AWARDS EXPENDITURES			<u><u>\$ 8,191,424</u></u>

The accompanying notes are an integral part of this schedule.

CITY OF CHARLESTON, WEST VIRGINIA
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Fiscal Year Ended June 30, 2010

NOTE 1 - BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of the City and is presented on the modified accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organization*. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the financial statements.

NOTE 2 - LOANS OUTSTANDING

The City had the following loan balances outstanding at June 30, 2010. These loan balances outstanding are also included as federal expenditures presented in this schedule.

<u>Program Title</u>	<u>Federal CFDA Number</u>	<u>Amount Outstanding</u>
Community Development Block Grants/Entitlement Grants	14.218	\$ 1,863,872
HOME Investment Partnerships Program	14.239	\$ 678,303

NOTE 3 - SUBRECIPIENT DISBURSEMENTS

Of the federal expenditures presented in the schedule, the City provided federal awards to subrecipients as follows:

<u>Program Title</u>	<u>Federal CFDA Number</u>	<u>Total Expenditures</u>
Edward Byrne Memorial Formula Grant Program	16.579	\$ 82,026
Violence Against Women Formula Grants	16.588	\$ 62,018
State and Community Highway Safety	20.600	\$ 59,096

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

**CITY OF CHARLESTON, WEST VIRGINIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Fiscal Year Ended June 30, 2010**

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued:	Unqualified
Internal Control over Financial Reporting:	
Material weakness identified?	No
Significant deficiency identified that is not considered to be material weakness?	No
Noncompliance material to the financial statements noted?	Yes

Federal Awards

Internal Control over Major Programs:

Material weakness identified?	No
Significant deficiency identified that is not considered to be a material weakness?	No
Type of auditor's report issued on compliance for major programs:	Unqualified
Any audit findings disclosed that are required to be reported in accordance with § 510(a) of Circular A-133?	No

Identification of major programs:

<u>CFDA Numbers</u>	<u>Name of Federal Program</u>
14.218	Community Development Block Grants/Entitlement Grants
14.253	Community Development Block Grants - ARRA Entitlement Grants
14.239	HOME Investment Partnership Program
16.804	Edward Byrne Memorial Justice Assistance Grant (JAG) Program / Grants To Units Of Local Governments - ARRA
20.205	Highway Planning and Construction
20.600	State and Community Highway Safety
59.000	Grant/Cooperative Agreement

Dollar threshold used to distinguish between Type A and Type B Program:	\$300,000
Auditee qualify as a low-risk auditee?	No

CITY OF CHARLESTON, WEST VIRGINIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Fiscal Year Ended June 30, 2010

Section II - Financial Statement Findings

Accountable Plan for Clothing Allowances
2010-1

CONDITION:

It was determined during our audit that the municipal officials failed to establish and enforce an accountable plan as prescribed by the Internal Revenue Service (IRS) concerning clothing allowances paid to public safety employees. Specifically, the municipal officials did not require the employees to submit receipts for clothing purchased with the clothing allowances. Furthermore, the clothing allowances were not included on the annual W-2 forms of the public safety employees for reporting to the IRS at year end.

CRITERIA:

IRS Publication 463 page 29 states in part:

"If you are an employer and you reimburse employee business expenses, how you treat this reimbursement on your employee's Form W-2 depends in part on whether you have an accountable plan..."

IRS Publication 15 page 11 further states in part:

"To be an accountable plan, your reimbursement or allowance arrangement must require your employees to meet all three of the following rules. 1. They must have paid or incurred deductible expenses while performing services as your employees. The reimbursement or advance must be paid for the expense and must not be an amount that would have otherwise been paid by the employee. 2. They must substantiate these expenses to you within a reasonable period of time. 3. They must return any amounts in excess of substantiated expenses within a reasonable period of time."

CAUSE:

The municipal officials failed to ensure a proper accountable plan was adopted.

**CITY OF CHARLESTON, WEST VIRGINIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Fiscal Year Ended June 30, 2010**

Section II - Financial Statement Findings

**Accountable Plan for Clothing Allowances (Continued)
2010-1**

EFFECT:

The municipal officials provided public safety employees clothing allowances without ensuring proper documentation was obtained under an accountable plan as defined by IRS Publication 15. Further, the allowances were not properly reflected on the employee's W-2 form. Employees who received a clothing allowance did not have this taxable fringe benefit properly reflected on their W-2 form.

RECOMMENDATION:

The municipal officials are directed to implement an accountable plan as dictated by IRS regulations to monitor public safety uniform and clothing expenditures or include all amounts issued as clothing allowances on the individual employees W-2 form as wages.

AUDITED AGENCY'S RESPONSE:

Municipal officials stated that future public safety clothing allowances issued will be reflected on individual employee W-2 tax forms as wages in accordance with IRS regulations.

CITY OF CHARLESTON, WEST VIRGINIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Fiscal Year Ended June 30, 2010

Section II - Financial Statement Findings

Checks Made Payable to Cash

2010-2

CONDITION:

It was determined during this examination that checks were made payable to cash. Specifically, the Civic Center issued multiple checks made payable to "Cash" in order to satisfy various promoters requests for possible contingencies that may occur during the performance.

CRITERIA:

West Virginia Code §12-3-19 states in part that:

"It shall be unlawful for any county commission, board of education or the governing body of a municipal corporation, or other body charged with the administration of the fiscal affairs of any county, school district, independent school district or municipality, to issue any general order for a payroll, or to any person to be disbursed or distributed by him to those who have performed the services or furnished the materials for which payment is to be made, but in all such cases the order shall be made payable to the persons lawfully entitled to such payment..."

CAUSE:

The Civic Center lacked proper internal controls with respect to disbursement of municipal funds.

EFFECT:

Disbursements of municipal funds were issued without a proper payee, which violated State Code regulations.

RECOMMENDATION:

The municipal officials are directed to discontinue the practice of issuing checks made payable to cash.

AUDITED AGENCY'S RESPONSE:

Municipal officials stated that checks will no longer be made payable to cash.

CORRECTIVE ACTION PLAN

**CITY OF CHARLESTON, WEST VIRGINIA
CORRECTIVE ACTION PLAN
For the Fiscal Year Ended June 30, 2010**

There were no findings at the federal program level; therefore, no corrective action plan is necessary.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

CITY OF CHARLESTON, WEST VIRGINIA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
For the Fiscal Year Ended June 30, 2010

Status of Prior Year Audit Findings

<u>Finding Number</u>	<u>Title</u>	<u>Status</u>
2009 - 1	Timely Deposits	Resolved
2009 - 2	Uncollateralized Deposits	Resolved



State of West Virginia

Glen B. Gainer III
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MANAGEMENT LETTER

Honorable Mayor and Council
City of Charleston
Charleston, West Virginia 25301

In accordance with *Government Auditing Standards* applicable to financial audits, we have audited the financial statements of the City of Charleston, as of and for the year ended June 30, 2010 and have issued our report thereon, dated December 23, 2010.

Government Auditing Standards also require that we describe the scope of our testing of compliance with laws and regulations and internal control over financial reporting and report any irregularities, illegal acts, other material noncompliance and reportable conditions in internal control, related to major federal financial assistance programs. We have issued the required report, dated December 23, 2010 for the year ended June 30, 2010.

We are also submitting for your consideration the following comments that are opportunities for strengthening internal controls, improving operating efficiency and reducing expenses. These comments reflect matters that, while in our opinion do not represent material instances of noncompliance or reportable internal control conditions, we believe represent matters for which improvements in compliance or internal controls or operational efficiencies might be achieved. Due to the limited nature of our audit, we have not fully assessed the cost-benefit relationship of implementing the recommendations suggested below. However, these comments reflect our continuing desire to assist your government. We have already discussed many of these comments and suggestions with management and we will be pleased to discuss them in further detail at your convenience, to perform any additional study of these matters, or to assist you in implementing the recommendations. If you have any questions, please do not hesitate to contact us.

Legal Compliance Matters

Filing of Traffic Citations

We determined during our audit that the municipal court of the City of Charleston failed to retain copies of their issued citations, and they failed to properly record the aforementioned citations in the municipal court docket. State code requires that copies of all citations, issued and voided, be retained and properly recorded in the court docket.

Recommendation

The municipal officials of Charleston are advised to retain a copy of every citation issued or voided, and to file them in numeric order. Every citation, whether issued or voided, should be entered into the municipal court docket.

Suggestions For Improving Operations

Refuse and Fire Fee Receivable Delinquency

It was noted that approximately \$2,439,728 of the total refuse and fire fees receivable for the City of Charleston were delinquent 60 days and over.

Recommendation

The City of Charleston should review its collection policies and procedures concerning delinquent accounts and consider a more aggressive approach to collection of these accounts. Furthermore, these accounts should be analyzed to determine which are truly uncollectible and written off as bad debts. This will reduce the allowance account to a more reasonable amount.

Timely Deposits

We determined during our audit that cash collections, including payments received within the Mayor's Office of Economic and Community Development (MOECD), were not deposited on a daily basis. Adequate internal controls, along with MOECD written policies, dictate that all collections should be posted to appropriate accounts and deposited promptly upon receipt.

Recommendation

The City should enhance internal control procedures to ensure that all collections are processed, posted and deposited on a daily basis.

Daily Cash Reconciliation Sheets

We determined during our audit that the daily cash reconciliation sheets for each ticket sales window within the Civic Center were not being maintained. Adequate internal control procedures dictate that all source documents generated in the daily close out process substantiating total collections and deposits should be maintained and available for audit purposes.

Recommendation

The Civic Center should enhance their current internal control structure to require all daily cash reconciliation sheets be maintained and available for audit purposes.

Investment Policies for the Spring Hill Cemetery Fund

The City maintains a separate investment portfolio for the Spring Hill Cemetery Fund. These funds are governed by a separate Board. The monitoring of the actual investment portfolio; however, is the responsibility of the contracted investment broker. With the implementation of Governmental Accounting Standards Board (GASB) Statement Number 40, the reporting requirements for investments mandate additional information that includes assessments of credit, interest rate, custodial credit, and foreign currency risks the plan may be exposed to as described in the statement. Without proper investment monitoring, the investment portfolio may be unnecessarily exposed to these risks which will lend to potential losses. For example, the fund held four separate investments that individually comprised more than 5% of the total portfolio.

Recommendation

The Board should adopt formal policies to address the risks that could potentially be associated with the investments for the Spring Hill Cemetery Fund. The investment portfolio should be monitored by a person other than the contracted investment broker to avoid unnecessary risks and to comply with the disclosure requirements of GASB Statement Number 40.

Business Licenses

During our testing, it was determined that the City did not aggressively pursue collections from certain businesses operating within its corporate limits that failed to obtain a valid business license from the City. Specifically, as long as a business was current with their Business and Occupation Tax, the City did not pursue collections if that business was not in possession of a valid municipal business license.

Recommendation

The City should establish internal controls to ensure any and all businesses operating within its corporate limits obtain a valid business license. If a business does not obtain such a license, the City should aggressively pursue the company to ensure they obtain such a license.

These comments are intended for the Council members, management, grantor agencies and federal awarding agencies, and are not intended to be and should not be used by anyone other than these specified parties.

In closing, on behalf of the audit staff, we appreciate the opportunity to present these comments and recommendations for your consideration. We would like to thank management for its hospitality, cooperation, positive attitude and openness to suggestion.

Respectfully submitted,



Glen B. Gainer, III
West Virginia State Auditor

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