

# From an Audit Perspective

Spring 2024 ASBO Conference

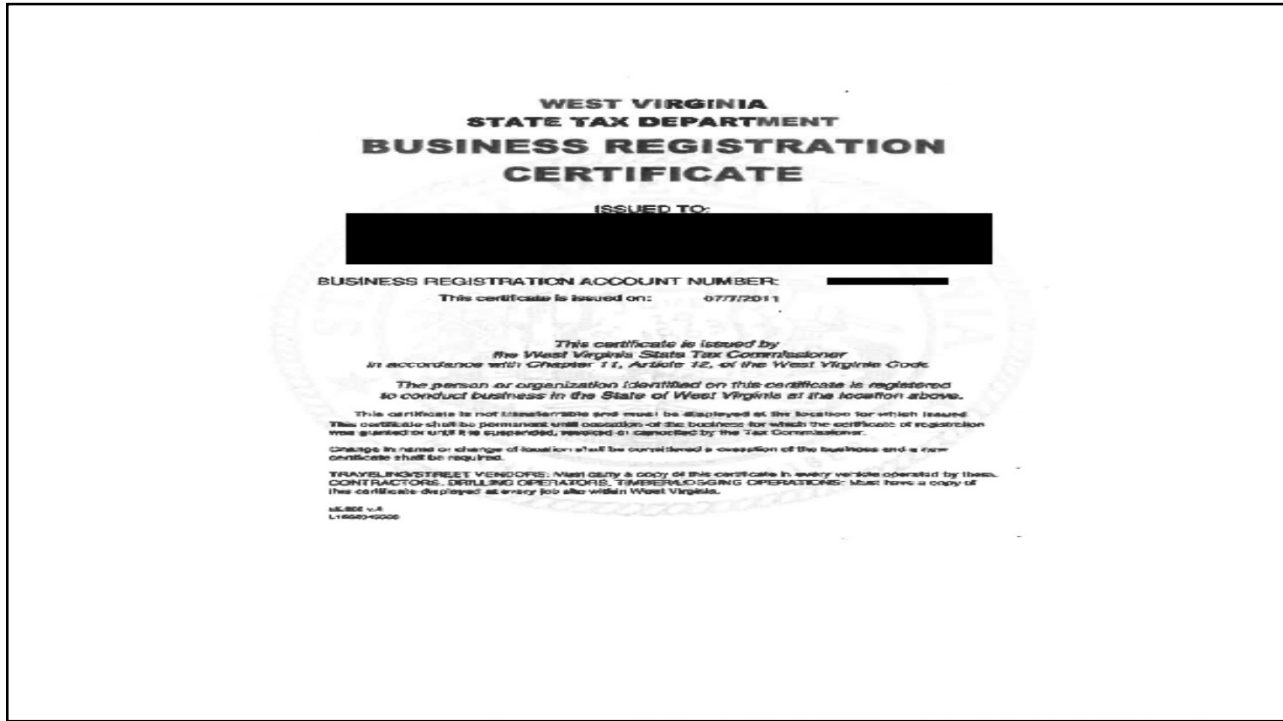
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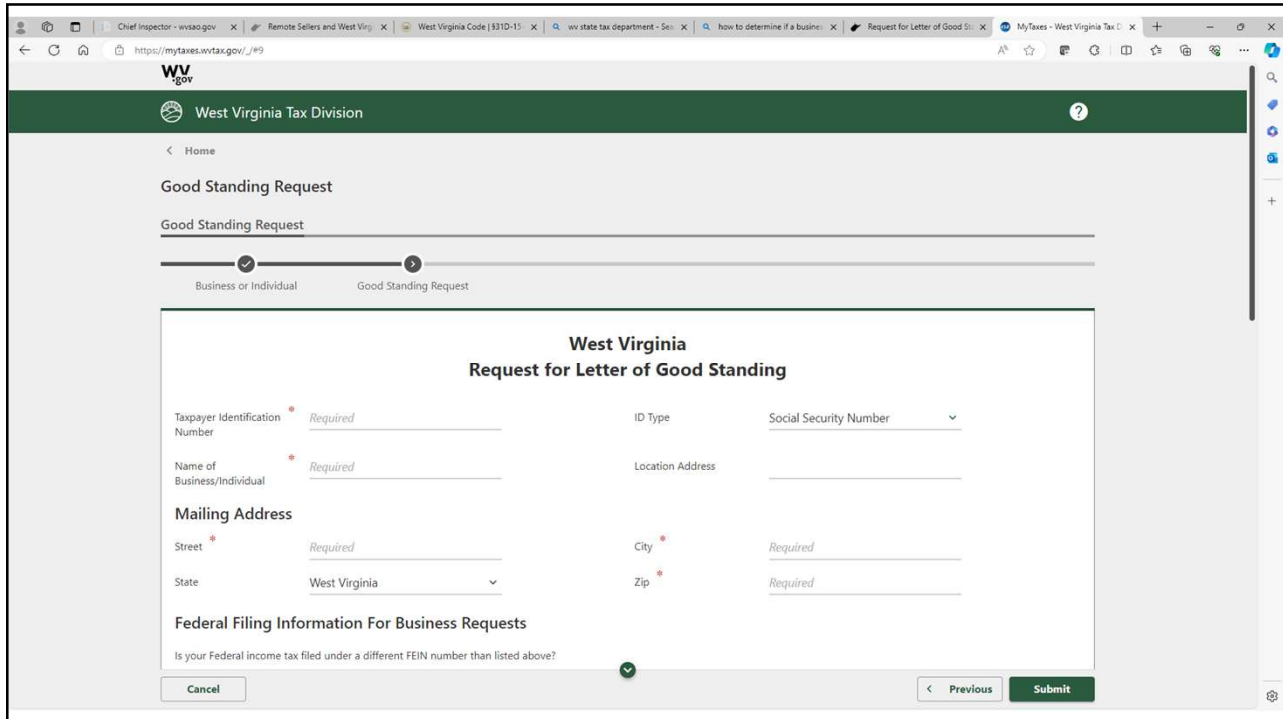
## Vendor Registration

COMPLIANCE WITH:	WHAT YOUR AUDITOR WILL BE LOOKING FOR:
<ol style="list-style-type: none"> <li>1. Definition of the term vendor found in Appendix A of the WVBE Policy 8200.</li> <li>2. West Virginia State Code §11-12-3</li> </ol>	<p>Support that the BOE confirmed the vendor that the BOE made a purchase from was registered as a business with the WV Secretary of State’s Office and the WV State Tax Department <b>OR</b> supporting documentation that the vendor qualified for an exemption.</p>

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WV SOS - Business and Licensing | https://apps.sos.wv.gov/business/corporations/

**West Virginia Secretary of State**  
Mac Warner

Business and Licensing

Administrative Law | Business & Licensing | Elections | Miscellaneous

**Business & Licensing**

Business Organization Search

SEARCH TIPS: If you have trouble finding a business, try the following:

1. Enter one or more key words in the business name
2. Use the % symbol for a wild card search.  
Example: searching for Fraternal Order Eagles 1234 ABCD, Inc.  
%Fraterna%1234%
3. The search results will include what are commonly referred to as a fictitious business names in the results, if they have been registered with the State Tax Department.

Organization:   
Agent/Officer/Name:

Show Advanced Search Options | Search | Reset

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Matching records found: **762**. Please note that the results are broken into four results types: Org Name, Doing Business As, Name Change and Name Registrations/Reservations. You may use the following four links to see the results for each type.

View search results by: Org Name | DBA | Name Change | Registrations/Reservations

Organization Name	Org Id	Type	Effective Date	Established Date	Termination Date	Termination Reason	Charter	Class
ABOVE BOARD CONTRACTING LLC	340566	LLC	2/24/2015				Domestic	Profit
ABOVE BOARD REMODELING LLC	513231	LLC	5/4/2021				Domestic	Profit
ABOVEBOARD BUILDERS & REMODELING, INC.	199538	C	6/30/1995		6/26/2002	Revoked (Failure to File Annual Report)	Domestic	Profit
ACROSS THE BOARD GAME CAFE LLC	560890	LLC	8/1/2023				Domestic	Profit
ACROSS THE BOARD WORKSHOP LLC	478853	LLC	7/16/2019				Domestic	Profit
AD BOARDS, INC.	36344	C	7/14/1970		6/23/1975	Dissolution by Court Order	Domestic	Profit

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### Business Organization Detail

Back to Corporations Search

*NOTICE: The West Virginia Secretary of State's Office makes every reasonable effort to ensure the accuracy of information. However, we make no representation or warranty as to the correctness or completeness of the information. If information is missing from this page, it is not in the The West Virginia Secretary of State's database.*

**ABOVE BOARD TRUCKING**

Org Type	Effective Date	Established Date	Filing Date	Charter	Class	Sec Type	Termination Date	Termination Reason
SP   Sole Proprietor	10/1/2022			Domestic				

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Organization Information	
Business Purpose	
Charter County	
Charter State	WV
At Will Term	
At Will Term Years	
Authorized Shares	
Capital Stock	
Control Number	
Excess Acres	
Member Managed	
Par Value	
Young Entrepreneur	Not Specified

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Addresses	
Type	Address
Mailing Address	319 BRYSON NEAL ROAD HICO, WV, 258540000
Principal Office Address	319 BRYSON NEAL ROAD HICO, WV, 258540000
Type	Address

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West Virginia Secretary of State

### Business Entity Search and/or Request for Certificates of Existence

**Overview**  
This service will enable you to view registration information on West Virginia corporations and other business types which file with the Secretary of State. When you enter a business entity name and click the search button, you will receive entity names that match your search criteria along with entity type, city and status. Select 'Details' to view additional information including full address, registered number, entity creation date and registered agent contact information. There are no fees associated with viewing this information.

**Certificates**  
You will also have the option to purchase an official Certificate of Existence or Certificate of Authorization for any entity that is active and current under the law. Each Certificate is \$10. To receive a Certificate you must pay with a credit card. This feature includes the following:

- View and print out your certificate at your own PC.
- Receive confirmation of your transaction after paying the \$10 fee.
- Provide your lending institution or other business entities with the ability to authenticate the certification via our Web site using the validation number found on the certificate itself and carrying the full weight of the law, just as any other certificate provided by the Secretary of State.

Validate a Certificate of Good Standing    Access your certificate by your order request number

**Search**  
To search for a company, please enter a portion of the name in the field provided below and click Search.

Organization Name:  
amazon    Search

Search Data Current as of Thursday, May 2, 2024 12:00 AM

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Search Results

Name	Type	City	Status	Certificate	Details
DUNKIN APPRAISALS, LLC	Limited Liability Company	VENETIA	Active	<a href="#">Purchase Certificate of Existence</a>	<a href="#">Details</a>
DUNKIN' BRANDS, INC.	Corporation	CANTON	Active	<a href="#">Purchase Certificate of Existence</a>	<a href="#">Details</a>
DUNKIN' DONUTS FRANCHISED RESTAURANTS LLC	Limited Liability Company	CANTON	Not Active		<a href="#">Details</a>
DUNKIN' DONUTS FRANCHISING LLC	Limited Liability Company	CANTON	Active	<a href="#">Purchase Certificate of Existence</a>	<a href="#">Details</a>
DUNKIN' DONUTS MID-ATLANTIC DISTRIBUTION CENTER, INC.	Corporation	WESTAMPTON	Not Active		<a href="#">Details</a>
DUNKIN'S DIAMONDS, INC.	Corporation	PARKERSBURG	Not Active		<a href="#">Details</a>
THE DUNKIN-MAXWELL COMPANY	Corporation	WASHINGTON	Not Active		<a href="#">Details</a>
THE DUNKIN-MAXWELL COMPANY	Corporation	WASHINGTON	Active	<a href="#">Purchase Certificate of Existence</a>	<a href="#">Details</a>

[Search Again](#)

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## Exemptions from Registering with WV State Tax Department

1. Small Seller Exemption - Exempt if (1) does not have a physical presence in West Virginia and has not voluntarily agreed to collect West Virginia sales and use tax, (2) annual sales of tangible personal property and/or services for delivery in West Virginia is \$100,000 or less and (3) had fewer than 200 sales transactions in West Virginia.
2. Any person engaging in a business activity who meets all three of the following conditions:
  - Is not required by law to collect or withhold a tax,
  - Does not claim exemption from payment of the West Virginia Consumers Sales and Service Tax or Use Tax; and
  - Had a gross income from business activity of \$4,000 dollars or less from operations in all states during the income tax year most recently completed.
3. Churches and nonprofits – not considered to be entities engaged in business or subject to any other tax laws.

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## Exemptions from Registering with WVSOS

1. Sole Proprietorships
2. General Partnerships
3. Joint Venture
4. Association
5. Exemptions for foreign corporations detailed in §31D-15-1501
  - Exempt if “Conducting an isolated transaction that is completed within thirty days and that is not one in the course of repeated transactions of a like nature.”
6. Exemptions for foreign limited liability companies detailed in §31B-10-1003
  - Exempt if “Conducting an isolated transaction that is completed within thirty days and that is not one in the course of similar transactions of a like manner.”

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## Exemptions from Registering with Both WVSOS and WV State Tax Department

1. Judicial sales directed by law or court
2. Sales for delinquent taxes of real or personal property
3. Licensed charitable raffles
4. Horse or dog race meetings by any licensed association WV Code §19-23-1
5. Operation of the pari-mutuel system of wagering during a licensed horse or race meeting
6. Sale of commodities during a horse or dog race meeting
7. Occasional or casual sales of property or services by persons not engaged in a business activity

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## Documentation of Exemptions

Written and signed statement or email from vendor of why they are exempt.

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## Debarred Vendor List – WV Purchasing Division

WV PURCHASING DIVISION

[www.state.wv.us/admin/purchase/  
debar.html](http://www.state.wv.us/admin/purchase/debar.html)

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WEST VIRGINIA PURCHASING DIVISION

# DEBARRED AND SUSPENDED VENDORS

WV.gov | Administration | Purchasing | Debarred and Suspended Vendor Lists

Translate (Must switch browser to Chrome or Firefox)  
Select Language

### Debarred Vendor List

Pursuant to **West Virginia Code** §5A-3-33c and 33d, the State of West Virginia and its political subdivisions may not solicit offers from, award contracts to, or consent to subcontract with a debarred vendor during the debarment period.

Below is a list of vendors who are currently debarred from doing business with the State of West Virginia.

Vendor Name:	<b>Arapaho Communications Management LLC</b>
Vendor Address:	840-A Kastrin St. El Paso, TX 79907-2724
Debarment Date:	June 10, 2022
Debarment Period:	Permanent
Debarment Scope:	All Commodities and Services

Vendor Name:	<b>Arapaho Communications LP</b>
Vendor Address:	840-A Kastrin St. El Paso, TX 79907-2724
Debarment Date:	June 10, 2022
Debarment Period:	Permanent
Debarment Scope:	All Commodities and Services

Vendor Name:	<b>Arapaho Pipe &amp; Supply LP</b>
Vendor Address:	840-A Kastrin St. El Paso, TX 79907-2724
Debarment Date:	June 10, 2022
Debarment Period:	Permanent
Debarment Scope:	All Commodities and Services

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# Debarred Vendor List – Federal Government

FEDERAL GOVERNMENT

<https://sam.gov/content/home>

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The screenshot shows the SAM.gov Home page. At the top, there are navigation links for 'Contract Opportunities', 'Wage Determinations', 'Federal Hierarchy', 'Assistance Listings', 'Entity Information', and 'Entity Reporting'. A prominent 'Entity ID' section encourages users to register or renew their Unique Entity ID. Below this is a search bar with a dropdown menu for 'Select Domain...' and a search button. The main content area is divided into two columns: 'Announcements' on the left, featuring news items about entity validation and search updates, and 'Have Questions about SAM.gov?' on the right, which includes a video titled 'How to get a Unique Entity ID' and a 'Frequently Asked Questions' section.

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The screenshot displays the SAM.gov search results for the query 'e.g. 1606N020Q02'. The search filters are set to 'All Words'. The results are sorted by 'Date Modified/Updated'. The first result is 'R499--Department of Veterans Affairs VISN 19 Native American Ceremonies' with Notice ID '36C25924Q0323'. Below this, two entries for 'Arapaho Communications Management LLC' and 'Arapaho Communications LP' are shown. Each entry includes the Unique Entity ID, CAGE Code, and Physical Address. For example, Arapaho Communications Management LLC has Unique Entity ID 'VWYFELGNWJ78' and CAGE Code '1JFS4'. The page also shows pagination information: 'Showing 1 - 3 of 3 results' and 'Results per page' set to 25.

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AM.gov | Exclusion

https://sam.gov/exclusions-new?pirKey=446191&pirValue=1644932835518187

to verify a potential match or obtain additional information, contact the relevant agency that created the exclusion record. Contact information for the designated Agency Point of Contact (POC) is linked to the Excluding Agency name within the record. You can also navigate to the Agency Exclusion POC page within SAM Help under Exclusions Information.

Agency users with an exclusion management role may update an exclusion record to deactivate it. From the Edit Exclusion Record options, select Update, then set the Termination Date on the Exclusion Details page. Once an exclusion is inactive, it cannot be modified.

[Hide Details](#)

### Arapaho Communications Management LLC

Exclusion

<p><b>Classification Type</b> <b>Firm</b></p> <p><b>Excluding Agency</b> JUSTICE, DEPARTMENT OF</p> <p><b>Exclusion Type</b> Ineligible (Proceedings Pending)</p> <p><b>Primary Address</b> 840A Kastrin St El Paso, TEXAS 79907 UNITED STATES</p>	<p><b>Termination Date</b> Indefinite</p> <p><b>Exclusion Status</b> <span style="color: green; font-weight: bold;">● Active</span></p> <p><b>Exclusion Program</b> <b>Reciprocal</b></p> <p><b>Active Date</b> <b>Feb 8, 2022</b></p>
--	--

Version Current Version

**EXCLUSION DETAILS**

**Nature (Cause)**

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gov | Exclusion

https://sam.gov/exclusions-new?pirKey=446191&pirValue=1644932835518187

**EXCLUSION DETAILS**

**Information** **Nature (Cause)**  
Preliminary ineligible based upon adequate evidence of conduct indicating a lack of business honesty or integrity, or a lack of business integrity, or regulation, statute, executive order or other legal authority, pending completion of an investigation and/or legal proceedings; or based upon initiation of proceedings to determine final ineligibility based upon regulation, statute, executive order or other legal authority or a lack of business integrity or a preponderance of the evidence of any other cause of a serious and compelling nature that it affects present responsibility.

**Effect**  
**Procurement:**  
Agencies shall not solicit offers from, award contracts to renew, place new orders with, or otherwise extend the duration of current contracts, or consent to subcontracts in excess of \$35,000 (other than commercially available off-the-shelf items (COTS)), with these contractors unless the agency head (or designee) determines in writing there is a compelling reason to do so.

**Nonprocurement:**  
No agency in the Executive Branch shall enter into, renew, or extend primary or lower tier covered transactions to a participant or principal determined preliminarily ineligible unless the head of the awarding agency grants a compelling reasons exception in writing. Additionally, agencies shall not make awards under certain discretionary Federal assistance, loans, benefits (or contracts there under); nor shall an ineligible person participate as a principal, including but not limited to, agent, consultant, or other person in a position to handle, influence or control Federal funds, or occupying a technical or professional position capable of substantially influencing the development or outcome of a funded activity; nor act as an agent or representative of other participants in Federal assistance, loans and benefits programs. Contact the award agency for questions regarding the extent of Nonprocurement transaction award ineligibility. The termination date will be listed as "Indefinite" (Indef.) unless otherwise specified.

[Hide Details](#)

<b>CT Code</b>	<b>Exclusion Status</b>
<b>Not provided</b>	<b>Active</b>
<b>Create Date</b>	<b>Update Date</b>
<b>Feb 15, 2022</b>	<b>Feb 15, 2022</b>
<b>Additional Comments</b>	
<b>PII data has been masked from view</b>	

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## Most Common Findings

Segregation of Duties – Individual Schools

Preparation of Financial Statements

Timeliness of Single Audit

Bonding of Treasurer

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## Segregation of Duties

Segregation of duties is an internal control designed to prevent error and fraud by ensuring that different individuals are assigned responsibility for related activities, specifically those activities involving authorization of transactions, custody of associated assets [such as checks, cash, or equipment], and the recordkeeping responsibilities [preparing source documents or reports].

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## Segregation of Duties - Individual Schools

What we noted:

The same employees collect fees and other revenues, prepare and make deposits, prepare checks, and prepare monthly reports for their respective schools.

Proper internal control procedures:

The duties of collecting revenues and writing receipts, preparing and making deposits, issuing checks, and preparing the monthly statements should be segregated among different employees.

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## Segregation of Duties - Revenues

Task	Employee	Collect revenues and write receipt	Prepare and make deposit	Enter transaction in acctg system	Reconciliations
Collect revenues and write receipt	1	x			
Prepare and make deposit	2		x		
Enter transaction in acctg system	3			x	
Reconciliations	4				x

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## Segregation of Duties - Purchases

Task	Employee	Verify & enter invoice	Approve payment	Issues Payment	Record Transaction
Verify & enter invoice	1	x			
Approve Payment	2		x		
Issues Payment	3			x	
Record Transaction	4				x

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## Preparation of Financial Statements

- Board of Educations should publish the financial statements in accordance with West Virginia Code §18-9-3A.
- The financial statements should be published within 120 days after the beginning of each fiscal year.

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## Timeliness of Single Audit

Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance) §200.512 states, in part, that:

"The audit must be completed and the data collection form..... and reporting package..... must be submitted within the earlier of 30 calendar days after receipt of the auditor's report(s), or nine months after the end of the audit period."

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## Timeliness of Single Audit

The Federal awarding agency or pass-through entity may impose additional conditions, or take actions that could include:

- (a) Temporarily withhold cash payments pending correction of the deficiency,
- (b) Disallow all or part of the cost of the activity or action,
- (c) Wholly or partly suspend or terminate the Federal award,
- (d) Withhold further Federal awards for the project or program, or
- (e) Take other remedies that may be legally available.

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## Bonding of Treasurer

West Virginia Code §18-9-6 states, in part, that:

"Upon appointment this person shall be titled and referred to as treasurer of the board of education. For the faithful performance of this duty, he shall execute a bond, to be approved by the board of education in the penalty to be fixed by the board of education, not to exceed the amount of school funds which it is estimated he will handle within any period of two months."

Chapter 4-F of The Handbook for School Finance prepared by the W.V. Department of Education, states, in part,

"The county board must also set the amount of the bond, the amount of which is not to exceed the amount of funds which it is estimated will be handled within any period of two months, but not less than the amounts according to the following schedule:..."

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## Questions?

My contact information:

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Work Email: [katherine.hodge@wvsao.gov](mailto:katherine.hodge@wvsao.gov)

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