



# NO MATTER HOW YOU SLICE IT

## WV state organizations have inventory issues

West Virginia's Division of Homeland Security & Emergency Management and the Bureau of Juvenile Services have failed to maintain accurate inventories of all assets, despite being required to do so by both state law and internal policy.

Auditors found that Homeland Security hasn't kept an up-to-date inventory since 2012. Only 16 items were added to the list between 2013 and 2018.<sup>1</sup>

Homeland Security's deputy director told auditors he discovered in early 2018 that "it had been several years (2014) since the last physical inventory and reconciliation had been conducted."

They placed the blame for this negligence on the fact that the agency doesn't have someone in charge of asset management.<sup>2</sup>

As noted by the audit report, this is extremely problematic. Homeland Security uses millions of state and federal dollars to purchase various items.

After finally hiring a part-time, temporary employee to remedy the inventory, they found that two trailers valued at \$254,000 simply couldn't be found.

Juvenile Services is even worse.

Of 277 items purchased by the Juvenile Services during fiscal years 2017 and 2018, 123 of these items are missing according to the auditors. The acquisition cost of these items is \$185,000 and includes laptops, cameras, and video recorders.<sup>3</sup>

While the commissioner, Betsy Jividen, said all items had been recovered and had simply not been properly entered into the inventory record after the audit, these expensive assets should be more carefully accounted for.

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<sup>1</sup> Joint Committee on Government and Finance West Virginia Office of the Legislative Auditor Post Audit Division. "Legislative Letter Report: Department of Homeland Security Inventory." Available at [http://www.wvlegislature.gov/legisdocs/reports/agency/PA/PA\\_2018\\_639.pdf](http://www.wvlegislature.gov/legisdocs/reports/agency/PA/PA_2018_639.pdf). Accessed January 7, 2019.

<sup>2</sup> Ibid.

<sup>3</sup> Joint Committee on Government and Finance West Virginia Office of the Legislative Auditor Post Audit Division. "Legislative Letter Report: Bureau of Juvenile Services Inventory Management." Available at [http://www.wvlegislature.gov/legisdocs/reports/agency/PA/PA\\_2018\\_647.pdf](http://www.wvlegislature.gov/legisdocs/reports/agency/PA/PA_2018_647.pdf). Accessed January 7, 2019.