

The Auditor's Review

May 2026



Division of the Month: Chief Inspector Division

The West Virginia State Auditor's Office knows that accountability starts at the local level, where taxpayer dollars fund the schools, roads, and services that West Virginians rely on every single day. That is exactly why the Chief Inspector Division (CID) exists, and why its work is so essential to the health of public finance across the Mountain State.

The Chief Inspector Division is the financial watchdog for local government in West Virginia. Each year, the CID conducts and oversees more than 700 financial audits of counties, municipalities, boards of education, and other miscellaneous local boards and authorities across the state.

For the residents of those communities, a CID audit is a direct service: confirmation that the people managing their local tax dollars are doing so competently and honestly. When issues are identified, local governments receive guidance and recommendations to correct problems and strengthen their financial practices going forward.

Beyond its audit work, the division also manages participation in the Local Government Purchasing Card Program. This program provides eligible entities with a structured and accountable method for handling certain expenditures, helping streamline purchasing while maintaining oversight.

CID also has the authority to initiate investigations when concerns arise. In cases of suspected fraud or illegal activity at the local level, the division can take appropriate action to examine the issue and support enforcement efforts. This function adds another layer of protection for taxpayer resources.

Under the leadership of Samantha Woods, the division continues to focus on transparency, consistency, and support for local governments. Its work not only safeguards public funds, but also provides guidance that helps officials carry out their financial responsibilities effectively.

Through its audits, programs, and investigative authority, the Chief Inspector Division remains a key part of the State Auditor's mission to promote trust and accountability in government across West Virginia.



Assistant HR Administrator Sabrina Gill nominated HR Administrator Stephanie Proctor for this month's Bravo recognition, honoring her 26 years of dedicated service to the State of West Virginia and her lasting impact on the State Auditor's Office.

Currently residing in Mammoth, West Virginia, Proctor is a 1997 graduate of Gauley Bridge High School and earned an associate degree in Business Technology with an Accounting Emphasis from West Virginia University Institute of Technology in 1999.

Her career with the state began at the Department of Natural Resources, where she spent 16 years steadily advancing from Hourly Payroll Coordinator to Benefits Coordinator and eventually Payroll Manager. During her time there, she played an important role in the implementation and upgrade of wvOASIS, earning the 2015 wvOASIS HRM, Payroll, Time and Leave Management Implementation Award. She later joined the State Auditor's Office, serving in Central Payroll as Payroll Administrator and Assistant Director for nine years before transitioning to her current role as HR Administrator for SAO and ERP in March 2025.

When reflecting on her time with the Auditor's Office, Proctor said the relationships she has built have been the most rewarding part of her career. She described "working and meeting wonderful people" as her favorite experience, adding that many coworkers have become lifelong friends.



(See Bravo, page 55)

Easy West Virginia Slaw



A Memorial Day weekend isn't complete without at least one West Virginia style hotdog, and it's not a West Virginia hotdog without home-made slaw. Try out this sweet southern style slaw recipe at your next cookout.

Ingredients:

1 bag coleslaw mix
2 tablespoons diced onion
2/3 cup creamy salad dressing (such as Miracle Whip)
1/2 cup white sugar
3 tablespoons vegetable oil
1 tablespoon white vinegar
1/2 teaspoon poppy seeds
1/4 teaspoon salt

Instructions:

Step 1

Combine coleslaw mix and onion in a large bowl.

Step 2

Whisk salad dressing, sugar, vegetable oil, vinegar, poppy seeds, and salt together in a medium bowl until blended. Pour dressing over coleslaw mixture and toss to coat.

Step 3

Chill for at least 2 hours before serving.

I Lake it, I Love it! Lakes Across the Mountain State



Aerial view of Lake Stephens in Raleigh County

West Virginia Tourism created a list of the best lakes to visit this summer in the Mountain State.

Summersville Lake (Nicholas County)- the state's largest, boasts 2,700 acres of water and 65 miles of shoreline. Summersville Lake is an ideal location for relaxing boat days, swimming spots and even scuba diving.

Beech Fork Lake (Wayne/Cabell)- Beech Fork Lake is perfect for friends and families looking for a picturesque summer lake day. Bring your own boat, or stop by the lake's marina, where you can rent pontoon boats, bass boats, fishing boats, canoes and kayaks. After a day on the water, extend your trip with an overnight stay in one of the Beech Fork State Park's beautiful cabins or pitch a tent and sleep underneath a starry sky.

Stonewall Jackson Lake (Lewis County)- At Stonewall Jackson Lake, 2,650 acres are yours to explore, and with five public boat ramps around the lake, adventuring is made easy. Navigate by swimming, boating, kayaking or stand-up paddleboarding. You can also swing by the Marina at Stonewall Resort State Park and check out the CraigCats, exhilarating mini boats that seat up to two people.

Lake Stephens (Raleigh County)- With more than 2,300 acres to be explored, Lake Stephens is a peaceful retreat. Perfect for boating, fishing and swimming this lush waterway makes for summer days of fun. The lake is surrounded by 1,900 acres of hardwood forest which also provide opportunities for camping and more exploration.

Jennings Randolph Lake (Mineral County)- Home to more than 4,500 acres of land and water, Jennings Randolph Lake is a must-visit for any lake-lover. This adventure locale crosses state lines, in both Maryland and Mineral County, West Virginia. The opportunities for fun are limitless at Jennings Randolph Lake with camping, fishing, swimming, hiking, boating, water skiing, kayaking, eagle watching and hunting all available.

For more information visit WV Tourism's website at: <https://wvtourism.com/things-to-do/outdoor-adventures/watersports/>

2026 Festival season in West Virginia

MAY

5/21-5/23 – [Three Rivers Festival](#) – Fairmont
5/22-5/24 – [Vandalia Gathering](#) – Charleston
5/22-5/24 – [River City Festival of the Arts](#) – Rowlesburg
5/22-5/24 – [ArtSpring Festival](#) – Tucker County
5/22-5/24 – [Woodchopping Festival](#) – Webster Springs
5/22-5/24 – [Oglebay's Backyard BBQ Festival](#) – Wheeling
5/22-5/24 – [West Virginia Dandelion Festival](#) – White Sulphur Springs
5/23 – [Alderson Strawberry Festival at Sunset Berry Farm](#) – Alderson
5/22-5/25 – [Spirit of Grafton Festival](#) – Grafton
5/23 – [BrewGrass WV](#) – Huntington
5/23 – [Hurricane Renaissance Faire](#) – Hurricane
5/23 – [Wardensville Spring Fest](#) – Wardensville
5/28-5/31 – [Blue and Gray Reunion](#) – Philippi
5/29-5/30 – [Mountain Made Makers Market](#) – Mt. Nebo
5/29-5/30 – [Old Mill Festival and Float the Fork](#) – West Milford
5/29-5/31 – [Cole Chevy Mountain Festival I](#) – Bluefield
5/30 – [Spring Fling Market](#) – Charles Town
5/30 – [Martinsburg Wine and Shine Festival](#) – Martinsburg
5/30-5/31 – [Capitol Street Art Fair \(FestivAll\)](#) – Charleston

JUNE

6/1-6/7 – [Cole Chevy Mountain Festival II](#) – Bluefield
6/4-6/6 – [Calhoun County Wood Festival](#) – Grantsville
6/5-6/6 – [Farmer's Day](#) – Union
6/5-6/6 – [Mountain Music Festival](#) – Minden
6/5-6/7 – [Cartoon Headquarters Fun Zone Family Fun Extravaganza](#) – Morgantown
6/6 – [Rainbow Pride Festival](#) – Charleston
6/6 – [Summerfest at Ken Ellis Memorial Park](#) – Charleston
6/6 – [Tacos, Tats and Taps](#) – Elkins
6/6 – [PattyFest](#) – Fairmont
6/6 – [The Summer Maker's Market](#) – Parkersburg
6/6 – [Ranson Festival and Car Show](#) – Ranson
6/6 – [Shepherdstown Street Fest](#) – Shepherdstown
6/6 – [Hallowspring](#) – Weston

6/6 – [Wheeling Feeling Chili Cookoff](#) – Wheeling
6/6-6/7 – [The West Virginia Renaissance Festival I](#) – Lewisburg
6/10-6/13 – [Hurricane Fire Department Carnival](#) – Hurricane
6/10-6/13 – [Magnolia Fair Festival](#) – Matewan
6/11-6/14 – [Waynestock](#) – Fayetteville
6/12-6/13 – [Shiloh Days Festival](#) – Friendly
6/12-6/13 – [Old Central City Days](#) – Huntington
6/12-6/13 – [The Ronceverte River Festival](#) – Ronceverte
6/13 – [The Ballad of West Virginia](#) – Barboursville
6/13 – [Charles Town's WV Fest](#) – Charles Town
6/13 – [Little Kanawha Riverfest](#) – Elizabeth
6/13 – [Grafton Monster Festival](#) – Grafton
6/13 – [Morgantown Pride Block Party](#) – Morgantown
6/13 – [Celebrate Princeton Street Fair](#) – Princeton
6/13-6/14 – [The West Virginia Renaissance Festival II](#) – Lewisburg
6/13-6/14 – [West Virginia River and Rails Bass Festival](#) – St. Marys
6/14 – [June Jubilee](#) – Martinsburg
6/16-6/20 – [West Virginia Coal Festival](#) – Madison
6/17-6/21 – [Redneck Rave](#) – Sophia
6/18-6/20 – [Almost Heaven BBQ Bash](#) – Buckhannon
6/18-6/20 – [Wild Trails Festival](#) – Lewisburg
6/18-6/21 – [West Virginia State Folk Festival](#) – Glenville
6/19 – [Rolls on the River: Pepperoni Roll Festival \(FestivalAll\)](#) – Charleston
6/19-6/20 – [Cacapon Riverfest](#) – Capon Bridge
6/19-6/20 – [Yak Fest](#) – St. Albans
6/19-6/21 – [Ansted Hometown Mountain Heritage Festival](#) – Ansted
6/19-6/21 – [Cass Days](#) – Cass
6/20 – [Barrackville Covered Bridge Festival](#) – Barrackville
6/20 – [Summerfest at Tamarack Marketplace](#) – Beckley
6/20 – [West Virginia Wild and Wonderful Celtic Festival and Highland Games](#) – Beverly
6/20 – [Fairmont Hometown Market: Pride Block Party](#) – Fairmont
6/20 – [Coalton Days](#) – Coalton
6/20 – [Lost River Pride Festival](#) – Lost River
6/20-6/21 – [The West Virginia Renaissance Festival III](#) – Lewisburg

This Month in West Virginia History

On May 5, 1899, the West Virginia Industrial Home for Girls at Salem opened.

On May 8, 1914, President Woodrow Wilson signed a congressional resolution designating the second Sunday in May as Mother's Day.

On May 22, 1933, the West Virginia legislature passed a bill overhauling the state education system, replacing independent and magisterial school districts with 55 county school boards.

On May 25, 1968, the Cass Scenic Railroad officially opened service to the top of Bald Knob.

On May 28, 1938, basketball star Jerry West was born at Cabin Creek in Kanawha County.

On May 30, 1940, Smoke Hole Caverns in Grant County opened to the public.

On May 31, 1985, Randy Barnes of St. Albans set a state record in the discus throw. Barnes, who still holds the state record in both the shot put and the discus, won a gold and silver medal in the 1996 Olympic Games.



1996 Olympic Silver and Gold Medalist Randy Barnes

Place the Face

How well do you know your coworkers? Each month's issue will include a picture(s) of West Virginia State Auditor's Office Employees in their younger years accompanied with hints to help you place the face. The names will be revealed in next month's newsletter.



Hint: This loyal employee has been with the State Auditor's office since 2019, and she just earned her Associate's Degree in Legal Studies from Bridge Valley Community and Technical College.



Hint: this sweet employee is a talented baker and sometimes shares her sweet treats with her coworkers.

Submit a photo of your younger self with your name and job title to: Communications@wvsao.gov

The "Her"story of Mother's Day



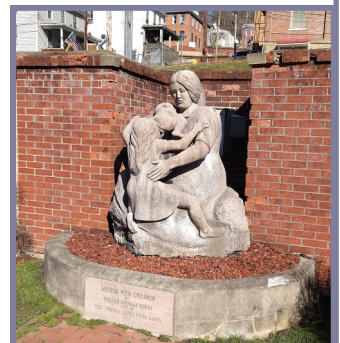
Anna Jarvis

The term "Mountain Mama" brings to mind the song "Take Me Home, Country Roads," but it also connects to West Virginia as the birthplace of Mother's Day. Grafton resident Anna Jarvis organized the first Mother's Day in 1908 to honor her mother, Ann Maria Reeves Jarvis, who made significant contributions to her community in north-central West Virginia. The elder Jarvis, after losing eight of her twelve children, dedicated herself to fighting childhood disease and formed Mother's Day Work Clubs to provide medicine and care for families affected by tuberculosis. During the Civil War, these clubs also cared for soldiers from both the Union and Confederate armies. After the war, she organized Mothers' Friendship Day to unite veterans from both sides.

Following her mother's death in 1905, Anna Jarvis campaigned for a holiday to honor her mother's work. The first official Mother's Day was observed in 1908 at St. Andrews Methodist Episcopal Church in Grafton. In 1914, President Woodrow Wilson signed a resolution making the second Sunday in May Mother's Day.

St. Andrews was later established as the International Mother's Day Shrine, listed on the National Register of Historic Places and declared a National Historic Landmark. The shrine hosts an annual Mother's Day service and contains original church furnishings and exhibits of Jarvis family photos and papers. The International Mother's Day Shrine Board of Trustees annually honors a special Mother of the Year.

Nearby, the Anna Jarvis Birthplace Museum in Grafton is open for tours. Built in 1854, this house was used as Gen. George B. McClellan's headquarters during the Civil War. The museum displays more than 5,000 items from the Jarvis family and features a room dedicated to McClellan memorabilia.



A sculpture depicting a mother with her children stands in Grafton near the Mothers' Day Shrine.

(Continued from page 1)



**Stephanie Proctor
and her
granddaughter Hadley**

Outside the office, family is at the heart of Proctor's life. She and her husband, Dale, have been married for 28 years and are proud parents to Leslie and Austin, as well as grandparents to their granddaughter, Hadley.

An avid outdoors enthusiast, Proctor enjoys hunting, fishing, kayaking, and camping. She also loves baking and spending quality time with her family.

The best advice she has ever received is simple but meaningful: "Like what you do and you will never work a day in your life." After more than two decades of public service, that philosophy continues to guide her work.

Being nominated for Bravo recognition by one of her peers was especially meaningful to Proctor, who described the recognition in one word: "Honored."

May is National Military

National Military Appreciation Month, observed each May, honors the sacrifices of members of the United States Armed Forces. The U.S. military includes six branches: the Army, Navy, Air Force, Marine Corps, Coast Guard, and Space Force, with a combined force of more than 2.2 million active-duty, National Guard, and Reserve personnel.

Throughout May, communities across West Virginia host events recognizing the men and women who dedicate their lives to military service.

Among those events is the 2026 Veterans Art Show, which opened May 9 at the West Virginia Culture Center Museum Gallery in Charleston. Presented by the West Virginia Department of Tourism and the West Virginia State Museum as part of the statewide America250 celebration, the exhibit features original artwork created by West Virginia veterans in honor of the nation's 250th anniversary.

Veterans were invited to share perspectives shaped by experiences at home and abroad through creative works celebrating both national and local heritage. The exhibition also highlights West Virginia's longstanding military tradition. The state consistently ranks among the highest in the nation for the percentage of veterans in its population and is home to historic military sites, including Grafton National Cemetery, one of the country's earliest national cemeteries established after the Civil War.



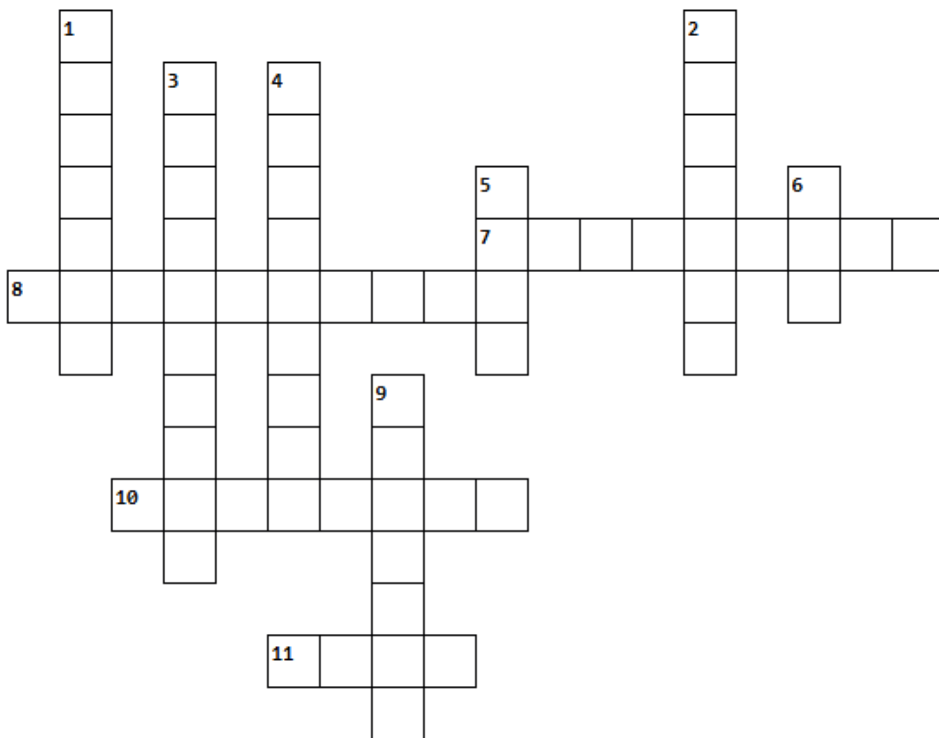
**Entrance to the Grafton
National Cemetery**



**Taylor County Honor Court Students March in
the 157th West Virginia Memorial Day Parade**

Another longstanding tradition honoring military service will take place on Memorial Day, May 25, with the 159th Annual Memorial Day Parade in Taylor County, one of the oldest events of its kind in West Virginia, dedicated to remembering fallen service members. [Click here](#) for the parade lineup.

May's The Auditor's Review Crossword



Across

- 7. Mother of Mother's Day Founder.
- 8. 2nd Sunday in May.
- 10. The scenic peak of the Cass Railroad
- 11. 22nd West Virginia State Auditor of West Virginia.

Down

- 1. Birthplace of Mother's Day.
- 2. Election held in May every two years in West Virginia
- 3. Only West Virginia county named after a woman
- 4. The youngest and oldest West Virginia Governor, is one and the same.
- 5. Former WVU linebacker, who later became known for his Kaboom sales pitch
- 6. School originally named the Agricultural College of West Virginia. (abbr.)
- 9. Lucrative cash crop known as "green gold."

Click on the cross word to complete it or copy and paste the link in your browser: <https://crosswordlabs.com/view/the-auditors-review-may-crossword>

Stay up to date!



CONTACT US:

General Office & Administrative Division

Email: wvsao@wvsao.gov
 Phone: (304) 558-2251
 Toll-Free (statewide): (877) 982-9148

Local Government Services Division

Email: LGS@wvsao.gov
 Phone: (304) 558-3905

Public Integrity & Fraud Unit

Email: fraud@wvsao.gov
 Toll-Free: (877) 982-9148

Transparency & Oversight (WV Checkbook)

Email: budgetanalysis@wvsao.gov
 Phone: (304) 558-2251

Securities

Email: securities@wvsao.gov
 Phone: 833-WV-FRAUD (833-983-7283)

P-Card

pcardoperations@wvsao.gov

Auditing

auditing@wvsao.gov

Information Technology

wvsao_helpdesk@wvsao.gov

Land

land@wvsao.gov

Communications Team

Email: communications@wvsao.gov
 Phone: (304) 558-2251

