

The Auditor's Review

April 2026



Division of the Month: County Collections Division

The West Virginia State Auditor's Office plays a critical role in administering property tax collections through its County Collections Division, an office designed not only to follow tax laws, but also to protect property owners across the state.

Often misunderstood, the division's primary function is to administer delinquent property taxes in a structured and transparent way. Officials emphasize that the process is not about taking land from residents, but rather about ensuring fairness in the tax system while providing multiple safeguards for property owners.

If property taxes remain delinquent at the County level as of October 31 of each year, all properties are immediately certified to the State Auditor's Office for collections on November 1.

If taxes remain unpaid with the Auditor's Office as of March 1, those properties are then certified for public auction but remain redeemable. However, even at this stage, the system includes protections. Before a sale is finalized and a new deed is issued, owners are given additional chances to resolve the debt and reclaim their properties.



The Land Division Team. Back row left to right: Anastasia Ramsey, Jodi Pauley, Ashley Adkins, Amanda Ray, Deanna Justice, Jenna Fisher, Lora Lane. Front row left to right: Faith Newcomer, Melinda Wickline, Jessica Shaffer, Kaytee Hodges, Marie Hoffmann, Christal Perry, Rachel Garnes.

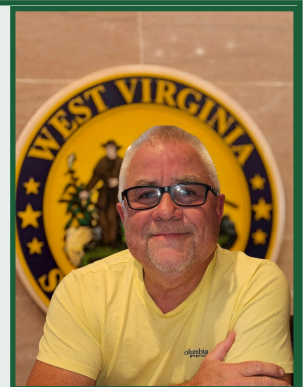
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Director of Data Center Operations Mike Barker was nominated by Payroll Administrator Sue O'Brien for this month's Bravo. Barker has spent the last 25 years quietly keeping West Virginia's most critical systems running as the Director of Data Center Operations and Infrastructure in the State Auditor's Office. A Parkersburg native and 1977 graduate of Parkersburg High School, he went on to the Ohio Institute of Technology in Columbus, earning an electronic technician degree just as modern computing and Silicon Valley were taking off.

Before joining the state, Mike spent 19 years with UNISYS working on mainframes, PCs, and imaging systems for major clients, including the Auditor's Office itself. Constantly on call, with a pager on his hip and late-night trips to the Federal Reserve and Charleston banks, he found himself missing his sons' sports, Scouts, and church events. After initially turning down an offer to join the Auditor's Office, he accepted a second offer in August 2001, seeking more balance for his family as he and his wife were building a new home.

When Mike arrived, the data center ran the state's payroll from end to end: operating the mainframe, processing payroll and checks, and physically delivering checks to the State Treasurer's Office. At that time, much of the data center floor was filled with large mainframe cabinets and individual servers. Today, most of that environment has been virtualized. Two server





2025 Strawberry Festival Buckhannon, West Virginia

2026 Festival season in West Virginia

APRIL

- 4/25-4/26 – Family Fun Extravaganza – Nutter Fort
- 4/24-4/26 – Spring Mountain Festival – Petersburg
- 4/25 – West Virginia Coffee Festival – Charleston
- 4/25 – Mason-Dixon Historical Park Ramp Festival – Core
- 4/25 – Ramps and Rail Festival – Elkins
- 4/25 – Stink Fest – Huntington
- 4/25 – Shortline Ramp Festival – Reader
- 4/25-4/26 – WV Picklefest – Lewisburg
- 4/27-5/2 – New River Birding and Nature Festival – Lansing

MAY

- 5/1-5/2 – Cheat River Festival – Albright
- 5/1-5/2 – WV Troutfest – Franklin
- 5/1-5/2 – Williamson Dirt Days – Williamson
- 5/1-5/3 – Harmony House Renaissance Faire – Huntington
- 5/2 – West Virginia Community Band Festival – Buckhannon
- 5/2 – Heritage Farm and Museum Spring Festival – Huntington
- 5/2 – Main Street Spring Festival – Hurricane
- 5/2 – Blue Ridge Arts and Crafts Spring Festival – Shepherdstown
- 5/2-5/3 – WV Pumpkin Spring Festival – Milton
- 5/2-5/3 – Wasteland Jamboree – Sutton

- 5/6-5/9 – Mullens Dogwood Festival – Mullens
- 5/7-5/9 – Sleepy Creek Spring Fling Fest – Berkeley Springs
- 5/7-5/10 – Marmet Rib Fest – Marmet
- 5/9 – Mom Extravaganza and Food Truck Festival – Charles Town
- 5/9 – Malden Salt Fest – Charleston
- 5/9 – Bluegrass Festival at North Bend State Park – Harrisville
- 5/9 – Taste of Parkersburg – Parkersburg
- 5/9 – Pepperoni Roll Festival – Wheeling
- 5/9-5/10 – West Virginia Strawberry Festival I – Buckhannon

- 5/11-5/17 – West Virginia Strawberry Festival II – Buckhannon
- 5/15-5/16 – Festival of Glass – Milton
- 5/16 – Mountain Mud – Bradshaw
- 5/16 – Fairmont Hometown Market: Music on Monroe – Fairmont
- 5/16 – Moonlight Market I – Morgantown
- 5/16-5/17 – Bringing in the May Fairie Festival – Berkeley Springs

Bravo (cont.)

(Continued from page 1)

cabinets now host roughly 155 virtual servers that support websites, imaging, file storage, and other core services, and the once-massive mainframe environment is now a single virtual machine that can still run payroll in an emergency. Those changes have dramatically reduced both the physical footprint and the cost of IT; where the standalone mainframe once carried a budget in the million-plus range annually, that amount is now comparable to the entire IT budget.

Innovation and security define Mike's work. Over the years, he and his team have pushed vendor tools, like UNISYS print and imaging products, beyond their original design, using them to create PDFs and publish mainframe reports to the web in ways that drew attention from other states. Today, the office is serving as a national-level test site for a new version of UNISYS's Infolmage product, with a custom-rebuilt scanning component developed because of WVSAO's long partnership and heavy imaging needs. At the same time, Mike oversees the backup and data protection of critical systems. Data encryption is utilized to ensure any data replicated to the backup data center is protected before leaving the building. While there is ongoing pressure to move more systems into the cloud, he remains cautious with highly sensitive data, knowing that any time information leaves the data center there is some inherent risk.

Day to day, Mike and the entire Auditor's IT Staff wear many hats in a relatively small shop, pitching in across infrastructure, networking, backups, vendor coordination, and support for divisions like Land, P-Card, Securities, and Auditing. He jokes that at conferences he meets IT professionals whose entire job is a single function, email, backups, or networking, while the Auditor's IT Staff overlap multiple roles and responsibilities. That breadth can be demanding, but it is also what makes the work rewarding: every successful payroll, every smooth upgrade, and every avoided outage is a quiet win for his team and for the thousands of West Virginians who count on the state to get it right.

For Mike, one simple measure sums up his career: in all his years here, through major upgrades, consolidations, near-disasters with failed cooling systems, and rapid changes in technology, "we never missed a payroll." He prefers to stay out of the spotlight, which is why his Bravo nomination took him by surprise. He initially felt undeserving and pointed to younger colleagues he believed were more worthy, but his nominator told him she wanted everyone to better understand what he does. Away from the office, Mike and his wife of 45 years enjoy fishing and taking their 21-foot bowrider out on the Ohio River near their home by Milton, often heading upriver toward Point Pleasant for quieter water and fewer boats.

Division of the Month: County Collections Division (cont.)

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The division works to ensure that all legal requirements for notice and due process are met, reinforcing transparency at every step.

Importantly, the opportunity for redemption does not end at the auction. West Virginia law provides a post-sale redemption period, during which original owners or parties with interests may reclaim their properties by reimbursing purchasers and covering associated costs. This extended window serves as a final safeguard, reflecting the state's commitment to preventing unnecessary loss of property.

Beyond property tax administration, the West Virginia State Auditor plays a primarily fiscal and administrative role regarding public utilities. While utility rate-setting and service regulation are handled by the Public Service Commission, the Auditor's Office focuses on tax collection, distribution, and financial oversight.

Key responsibilities of the State Auditor concerning public utilities include public utility tax collection and distribution for both the state and counties, management of a special operating fund for the interstate commerce disclosure division (with a portion directed to the public utilities tax loss restoration fund), and auditing for financial accountability. As the chief inspector and supervisor over public offices, the Auditor's Office conducts audits of county governments, municipalities, and other local entities, including municipally owned utilities.

Led by Director Christal Perry, the County Collections Division is known for its hardworking staff and strong commitment to public service. As one of only a few divisions within the Auditor's Office that works directly with the public on a daily basis, employees place a high priority on accuracy, communication, and professionalism. Staff members work diligently to ensure every step of the process follows the rules designed to protect property owners.

Employees within the division take its mission seriously, knowing that it is rooted in service. By balancing tax collections with protections, the County Collections Division helps maintain vital local revenue streams that fund schools, emergency services, and infrastructure, while continuing to prioritize fairness and multiple opportunities for property owners to retain or reclaim their properties.



Teresa Cook (left) and Angela Bruce (right)

This Month in West Virginia History

On April 5, 1856, Booker T. Washington, the noted educator who spent his childhood years in Malden, was born.

On April 9, 1872, delegates approved a new constitution for West Virginia. Voters of the state ratified the document on August 22.

On April 17, 1861, delegates of the Richmond Convention approved an ordinance of secession, leading to the withdrawal of Virginia from the Union.

On April 18, 1861, United States troops destroyed the United States Armory and Arsenal at Harpers Ferry shortly before the town was captured by Confederate troops.

On April 22, 1904, representatives of 15 women's clubs gathered in Wheeling to form the West Virginia Federation of Women's Clubs.

On April 23, 1889, Mordecai Levi of Charleston, who is credited with inventing the first brick pavement in the United States, was granted a patent for the process.



Summers Street in the 1920s, the first brick paved street in America.

Same Sights New Views



Aerial Tours at Pipestem State Park- The new modern gondola system glides down into the heart of the Bluestone Gorge, carrying you thousands of feet into one of West Virginia's most breathtaking landscapes. With spacious tram cabins, ADA accessibility, and room for all your gear, it's built for comfort and adventure alike.



Rail Explorers Elk River- Rail Explorers Elk River offers the freedom of the outdoors and the magic of the railroad unlike anything you've done before. This 12-mile round trip along Buffalo Creek and Gauley Railroad follows the twists and turns of the creek through the magnificent forest and passes two beautiful waterfalls. This is accessible to all ages and abilities. You're on track for an unforgettable railbike adventure.



Ziplining Tours at Grand Vue State Park- Overlooking the Ohio River Valley, the Zipline Tours and Adventure Park offer fun, challenge, and thrills for all ages and incredible long-range views and exciting ways to experience the outdoors alongside friends, family, classmates or colleagues.

Before He Was a Household Name, He Was a Chef at the Greenbrier

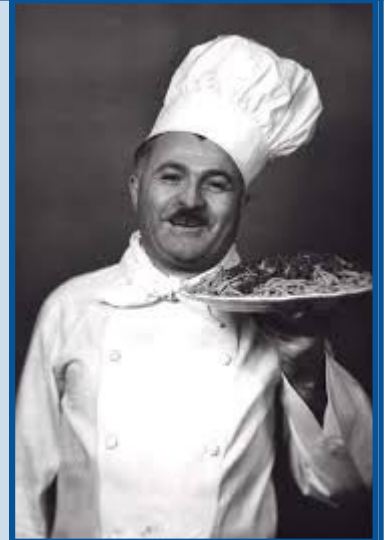
One of the more surprising chapters in the story of Ettore Boiardi is his time working at The Greenbrier in White Sulphur Springs.

Before he became known as Chef Boyardee, Boiardi was a young chef building his career in the early 1900s. Born in Piacenza, Italy, he trained in European kitchens before arriving in the United States in 1914. He worked at The Plaza Hotel, but also spent time at The Greenbrier, which was managed by the same company.

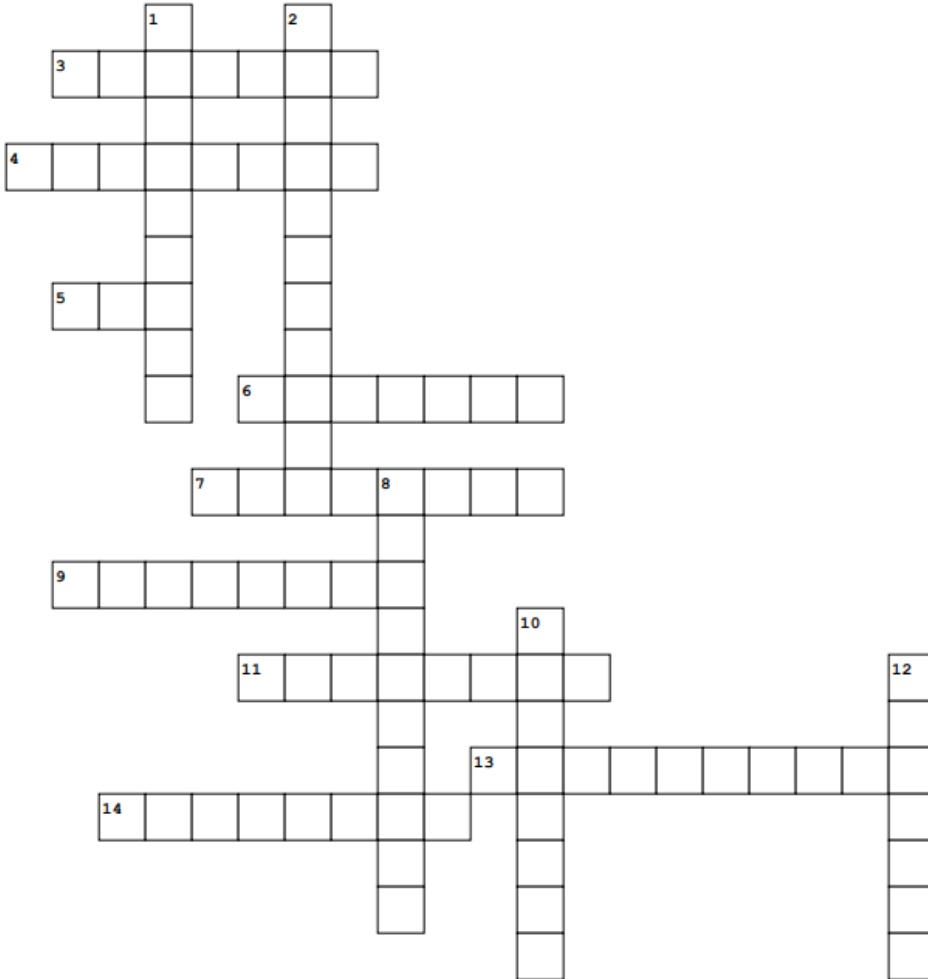
At the resort, Boiardi was part of the culinary staff serving guests from across the country. During this period, Woodrow Wilson visited the region, and Boiardi may have helped prepare a meal for him during a stop at The Greenbrier.

His time in West Virginia came before his rise as a business owner. In 1924, he opened a restaurant in Cleveland, where demand for his spaghetti sauce led to a packaged product. That effort grew into the Chef Boyardee brand, now recognized nationwide.

While his name is most often associated with grocery store shelves, Boiardi's connection to The Greenbrier reflects an earlier stage of his career and a link to West Virginia history that is not widely known.



April's The Auditor's Review Crossword



Across

- 3. Only city in West Virginia to span across the state
- 4. Location of the West Virginia State Auditor's Office
- 5. WV State Auditor's constitutional article
- 6. How the WV Auditor gains office: by
- 7. Where state money sits until the Auditor signs off
- 9. Ironic name for one of the oldest rivers in the world
- 11. WWSAO's common moniker as guardian of public funds
- 13. The division that houses servers for the Auditor's Office
- 14. 22nd State Auditor of West Virginia

Down

- 1. Number of Counties in West Virginia
- 2. Fitting name for the home of the largest conical earthen mound in North America.
- 8. Highest point in West Virginia
- 10. the Greenbrier resort was a stepping stone for one of America's most famous Italian chefs
- 12. Auditor-issued authorization for state payment

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



Stay up to date!



TRIVIA



On April 1, 1870, what significant change occurred in West Virginia's government?

Email your answer to:
communications@wvsao.org
 Correct responses will be recognized in the next edition!

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.org
 Phone: (304) 558-2251

For additional assistance or specific inquiries, visit wvsao.gov or contact our main office!