

The Auditor's Review

March 2026



Division of the Month: The Auditing Division

Every day, millions of dollars flow through West Virginia state government, and before a single check clears, it passes through the hands of the Auditing Division.

Behind the doors of the West Virginia State Auditor's Office, the Auditing Division serves as the final checkpoint for virtually every vendor payment made on behalf of the Mountain State. Before a single dollar leaves the state treasury, this team of examiners scrutinizes the paperwork, cross-referencing contracts, confirming compliance with state code, and flagging anything that doesn't add up. The scope of what they review would surprise most West Virginians, and just how quietly they do it would surprise them even more.

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Nominated by Director of Application Development Lou Ann Fauver, this month's Bravo recognition shines a spotlight on Payroll Administrator Sue O'Brien. Being nominated by a colleague made the recognition especially meaningful. She said she was both surprised and honored by Fauver's nomination. O'Brien is a longtime public servant whose career spans more than five decades in West Virginia state government.

A native of Spencer in Roane County, she graduated from Spencer High School and has spent her professional life serving the state in various capacities. Before joining the West Virginia State Auditor's Office, she served as Director of Payroll for the Department of Health and Human Resources for 14 years.

Her path to the Auditor's Office came during a major transition in state systems. While the office was upgrading to wvOASIS, she was asked to join the payroll team, an opportunity she welcomed as a new challenge after years of leadership in payroll operations.

Throughout her long career, she has witnessed and worked through several generations of payroll systems. From processing payroll manually with pencil, paper and a calculator, to working with the state's first automated payroll system, EPICS, and now an integrated enterprise resource planning system, she has experienced firsthand the evolution of technology in state government.

Outside of the office, she enjoys collecting West Virginia memorabilia, including glassware, jewelry and wooden items that reflect the state's rich heritage. She is also a widow, the mother of one daughter, and a proud grandmother to two grandchildren.

When asked about the best advice she has received, she stated a simple principle: if you enjoy your work, remain committed to it, advice she has clearly followed throughout her career.

After more than 50 years working in state government, she is preparing for retirement and looks forward to spending more time with her grandchildren and doing volunteer work in her community.

The 2026 WV Legislative Session: A Look Back

Sixty days, 2,700+ bills introduced, and 303 new laws on the books. The West Virginia Legislature wrapped up its 2026 regular session on March 14, and it's safe to say lawmakers hit the ground running from day one. From tax relief to energy policy to workforce pay, this session touched nearly every corner of Mountain State life.



Tax Relief Takes the Spotlight

Perhaps the session's biggest headline was a package of tax relief measures aimed directly at West Virginia residents. Lawmakers approved a 5% personal income tax rate cut, applied retroactively to January 1, which is projected to reduce state revenue by roughly \$125 million annually. They also eliminated the state income tax on Social Security benefits, a meaningful development for the state's senior population, and passed a personal property tax rebate to provide further relief at the local level. Together, these measures represent one of the more significant tax-cutting sessions in recent memory.

Powering Up for the Future

Energy was another dominant theme on the legislative agenda. The Legislature passed a major energy bill reorganizing the state's Office of Energy under the Department of Commerce and tasking it with building out a comprehensive statewide energy development plan. The legislation casts a wide net, covering traditional sources like coal and natural gas alongside emerging options like nuclear, hydrogen, hydropower, and geothermal. It's tied to an ambitious long-range goal of growing West Virginia's electricity generation capacity from 16 to 50 gigawatts by 2050, a significant leap that supporters say could reshape the state's economic future.

A Raise for State Workers

State employees will be taking home a bit more in their paychecks after lawmakers approved a pay raise during the session. The move reflects ongoing efforts to remain competitive in recruiting and retaining state government workers.

By the Numbers

- 2,700+ bills introduced
- 303 bills passed
- Session ran January 14 – March 14, 2026

West Virginia Women Making History

March is Women's History Month, and we recognize it with a list of influential West Virginian women who have made, and are continuing to make, history.



Mary Lou Retton is an American retired gymnast. At the 1984 Summer Olympics in Los Angeles, she won a gold medal in the individual all-around competition, as well as two silver medals and two bronze medals, which earned her the Sports Illustrated Sportswoman of the Year award. Retton's performance made her one of the most popular athletes in the United States. Her gold medal win was historic as Retton was the first American woman to win the all-around gold medal in Olympic gymnastics.

Jennifer Garner is an Emmy-nominated, Golden Globe and SAG Award-winning actress and producer. Born in Houston, Texas and raised in West Virginia. Her big break came with the role of CIA agent Sydney Bristow in the ABC series *Alias* (2001).

Katherine Johnson (1918 - 2020) was an American human computer whose calculations of orbital mechanics as a NASA employee were critical to the success of the first and subsequent U.S. crewed spaceflights. During her 33-year career at NASA and its predecessor, the National Advisory Committee for Aeronautics, she earned a reputation for mastering complex manual calculations and helped

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New Faces at WVASO



Faith Newcomer joins the West Virginia State Auditor's Office as a tax clerk, bringing enthusiasm and a strong motivation to grow within the office. Originally from Elkview, West Virginia, she is proud to call the Mountain State home and is excited to begin her journey serving the people of West Virginia.

A high school graduate, Faith values the opportunities that have led her to this role and is grateful to be part of the Auditor's Office team. Since starting her position, she has especially enjoyed the social, fast-paced environment and the opportunity to work alongside others while helping customers solve problems. She appreciates the teamwork the office provides and looks forward to continuing to learn and grow in her role.

Applying to the Auditor's Office was an intentional decision for Faith, as she recognized it as a place that offers a clear path for career growth. She plans to continue striving and building her career within the State Auditor's Office and says she is very thankful for the opportunity to be part of the team.

When she isn't at work, Faith enjoys spending quality time with her daughter, Ethel. Together, they make the most of their moments and cherish the time they spend creating memories.

And when it comes to coffee, Faith keeps it sweet and refreshing with a Caramel Ribbon Crunch Frappuccino from Starbucks.



Kaytee Hodges joins the West Virginia State Auditor's Office with a strong sense of purpose and a heart rooted in family. Originally from Boone County, she spent much of her childhood growing up in Millville, New Jersey. She earned her associate's degree and brings with her a practical, hardworking mindset and a willingness to continue learning. She loves her job, especially the people and the positive environment, and is incredibly happy to be part of the team.

Outside of the office, she is a proud mom to her two-year-old daughter, who keeps her very busy. The two enjoy spending time together coloring, watching The Wiggles, and relaxing on the porch swing. Becoming a better person and role model for her daughter was a driving force behind applying to the Auditor's Office. She wanted to challenge herself, try something new, and build a future her daughter can be proud of.

And when it comes to coffee, she keeps it simple and meaningful, drinking it black, just like her mommaw always did.

Visitors to the West Virginia State Auditor's Office



Cadets from the Civil Air Patrol stopped by the West Virginia State Auditor's Office to meet with State Auditor Mark Hunt. Auditor Hunt spoke to the group about the office's mission: protecting taxpayer dollars, promoting transparency, and holding government accountable to the people of West Virginia.



Harmony from Sherrard Middle School in Marshall County met one-on-one with Auditor Hunt after selecting him as the subject of her school project.

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All transactions are submitted electronically through wvOASIS, the state's centralized accounting system. Auditors compare invoices against contracts using a digital imaging platform. Payments that meet all requirements are approved and forwarded for processing, while those with issues are rejected and returned with explanations for correction.

The scope of the division's work is substantial. In Fiscal Year 2025, it approved more than 466,000 payment documents, processed thousands of corrections and adjustments, and rejected nearly 17,000 submissions due to errors like incorrect amounts or missing documentation. Each day, a team of 11 audit clerks and administrative staff reviews between 1,500 and 2,000 documents, maintaining a turnaround time of three to five business days.

The division is led by Director David Sull, who has spent over three decades with the State Auditor's Office after starting as an audit clerk in 1993. Under his leadership, the division has evolved from a paper-based system to a fully digital operation, allowing instant access to records that once took days to locate.

This transformation has improved efficiency, strengthened accountability, and enhanced transparency across state government. Today, the Auditing Division remains a vital safeguard, ensuring responsible financial management on behalf of West Virginia taxpayers.

More Irish Than You Think: West Virginia's Green Roots



West Virginia and Ireland don't seem like obvious neighbors, but the Irish didn't just pass through the Mountain State. They built it, governed it, and left their mark on just about everything in between.

Irish laborers hand-dug the National Road into Wheeling in 1818, bored through mountains to complete the B&O Railroad tunnel at Tunnelton (a town whose name, fittingly, leaves absolutely nothing to the imagination, and which once held the title of longest railroad tunnel in America), and spent years tunneling by candlelight on the famous Paw Paw Tunnel. The next time you drive through a West Virginia mountain, there's a good chance an Irishman made that possible.

When the Great Famine struck in the 1840s, thousands of Irish immigrants followed the rail and turnpike crews into Western Virginia and never left. Irish workers settled so quickly and in such numbers that by 1848, Lewis County had its own St. Patrick's Church in Weston, which really says everything you need to know. That same community is home to an actual town named Ireland, WV, and every March it hosts the Irish Spring Festival, complete with Irish road bowling, which is exactly as fun as it sounds.

The Irish also brought their faith with them. West Virginia's first Catholic Church was established in Wheeling in 1822, founded largely by Irish and German parishioners. And in 1853, when a nativist mob threatened a visiting Vatican diplomat in Wheeling, it was hundreds of armed Irish men who stepped up to protect him. The Mountain State has never been short on grit.

A Celtic cross on the grounds of Good Sheppard Church in Coalburg, Kanawha County, tells another piece of the story. Erected in 1912 and placed on earth brought from County Kerry, Ireland, the cross honors the Irish miners who worked and died at the nearby Coalburg mine. A sacred detail arranged by mine owner William S. Edwards. It is a quiet but powerful reminder that Irish heritage isn't just found in festivals and fiddle music. It is carved into the very landscape of West Virginia.

Up in Wheeling, entire neighborhoods took on an Irish identity. Areas like "Irish Row" became tight-knit enclaves where immigrant families built their lives, their churches, and their communities from the ground up. These weren't temporary settlements. They were the foundations of a city. The Wheeling Irish didn't just survive the hardship of immigration; they thrived, eventually producing some of the city's most prominent businessmen, clergy, and civic leaders. It is a pattern repeated across the state, from the coal camps of the south to the river towns of the north: the Irish came, stayed, and shaped everything around them.

The Irish left their mark in the halls of power too. Senator John Kenna, son of an Irish immigrant, is one of only two West Virginians with a statue in the U.S. Capitol. And Michael Owens, born to Irish immigrants in Point Pleasant, invented the automatic glass bottle-making machine, which quite literally changed how the world drinks.

This Month in WV History

On March 2, 1915, an explosion at Layland in Fayette County killed 115 coal miners.

On March 3, 1921, McDowell County Deputy Sheriff William Johnson Tabor was shot and killed on the streets of Welch by the town's mayor, J. H. Whitt.

On March 3, 1791, Congress passed a federal excise tax on whiskey, which led to the Whiskey Rebellion.

On March 10, 1920, the West Virginia Legislature passed a joint resolution ratifying the 19th amendment to the U.S. Constitution giving women the right to vote.



Auditor John C. Bond

On March 15, 1927, West Virginia State Auditor John C. Bond resigned from office after being impeached.

On March 18, 1932, convicted murderer Harry F. Powers, the "Bluebeard of

Quiet Dell," was hanged at the West Virginia Penitentiary at Moundsville.

On March 21, 1980, about one-fourth of the state's teachers walked off the job in a one-day protest over the legislature's failure to approve a larger increase in salary.



Pickers block school buses from leaving a garage during the WV teacher strike.

West Virginia Women Making History (cont.)

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pioneer the use of computers to perform tasks previously requiring humans. The space agency noted her "historical role as one of the first African-American women to work as a NASA scientist".

Lenna Lowe Yost (1878–1972) was president of the West Virginia Equal Suffrage Association (WVESA) during the state woman suffrage referendum campaign of 1916 and chairman of the WVESA Ratification Committee during the national amendment ratification campaign of 1920. Yost was at the time also the state president of the West Virginia Woman's Christian Temperance Union, thus being the only woman in the nation to serve as both president of temperance and of the suffrage club at the same time. Yost was the first woman to be appointed to the state Board of Education, and the first woman to chair the West Virginia Republic Party convention.



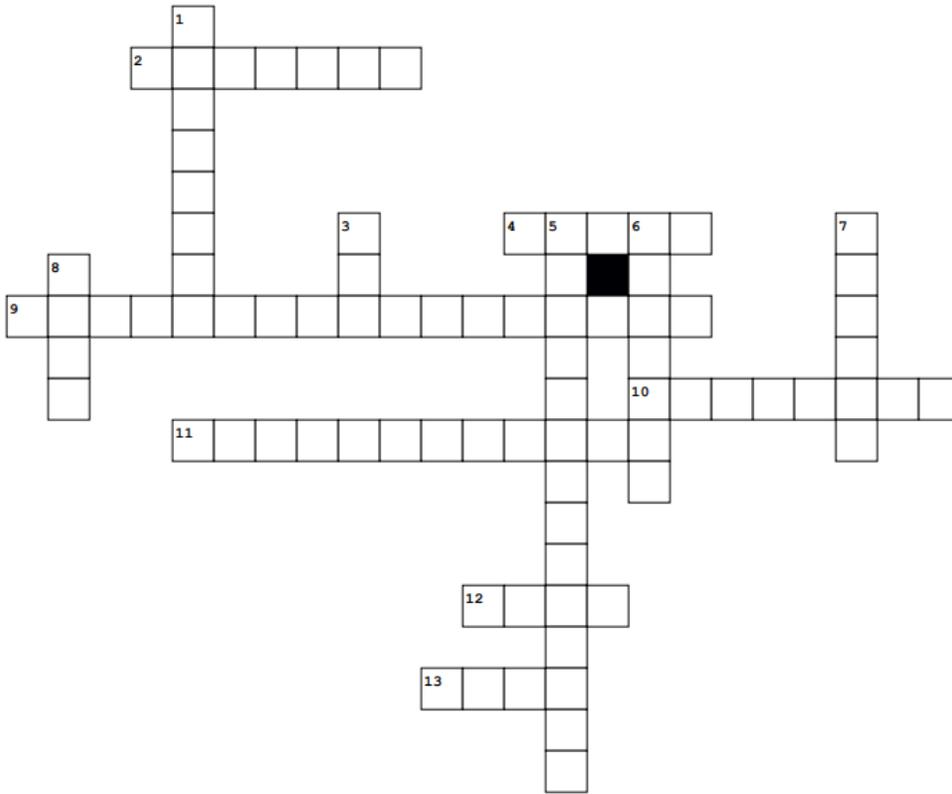
Dr. Mildred Mitchell-Bateman

Dr. Mildred Mitchell-Bateman, M.D. (1922-2012) was an American physician and medical administrator. She was West Virginia's mental health commissioner in 1962, and was the first woman and first African-American to hold the position.

Anna Maria Jarvis (1864–1948) of Webster, Taylor County, West Virginia, is recognized as the founder of Mother's Day in the United States. Inspired by a prayer her mother offered in Sunday school in 1876, Jarvis launched one of the most tenacious letter-writing campaigns in American history, targeting clergy, politicians, and business leaders until President Woodrow Wilson declared Mother's Day a federal holiday in 1914. The first official observance had been held six years earlier at Andrews Methodist Episcopal Church in Grafton, West Virginia. Jarvis later founded the Mother's Day International Association in 1912 to safeguard the integrity of the holiday she created.

Emily Calandrelli is a Morgantown native that became a prominent science communicator, engineer, and TV host. Through shows like Xploration Outer Space and Emily's Wonder Lab, she made science more accessible to children. With degrees from MIT, she balances technical expertise and media presence.

WVSAO March Crossword



Across

- 2. Leaving a lasting print in WV history and Country Music
- 4. On the hunt for these in the fall and during tax season
- 9. Division responsible for land sales
- 10. Original home city of West Virginia's State Capitol
- 11. Pearl S. Buck's most noteworthy novel
- 12. HBCU located in Kanawha County (abbr.)
- 13. Division in the Auditor's office that investigates fraudulent claims (abbr.)

Down

- 1. 22nd Auditor of West Virginia
- 3. informal title for a member of the House of Delegates (abbr.)
- 5. Tyler Childer's song inspired by the Greenbank Telescope
- 6. Proposed name for West Virginia
- 7. Founded Mother's Day
- 8. written demand made by any person to a U.S. federal agency for access to government records (abbr.)

Click on the cross word to complete it or copy and paste the link in your browser (Password: WVSAO): <https://crosswordlabs.com/embed/wvsao-march-crossword>



Stay up to date!



TRIVIA



What ancient Irish sport, brought to West Virginia by Irish Civil War soldiers, is still played today in a small Lewis County town literally named Ireland, West Virginia?

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

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