



**VILLAGE OF BURBANK  
WAYNE COUNTY**

**REGULAR AUDIT**

**FOR THE YEARS ENDED DECEMBER 31, 2000-1999**



**JIM PETRO**  
**AUDITOR OF STATE**  

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**STATE OF OHIO**



VILLAGE OF BURBANK  
WAYNE COUNTY

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## REPORT OF INDEPENDENT ACCOUNTANTS

Village of Burbank  
Wayne County  
P.O. Box 145  
Burbank, OH 44214

To the Village Council:

We have audited the accompanying financial statements of the Village of Burbank, Wayne County, Ohio, (the Village) as of and for the years ended December 31, 2000 and 1999. These financial statements are the responsibility of the Village's management. Our responsibility is to express an opinion on these financial statements based on our audits.

Except as discussed in paragraph 4 below, we conducted our audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audits to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

As discussed in Note 1, the Village prepares its financial statements on the basis of accounting prescribed or permitted by the Auditor of State, which is a comprehensive basis of accounting other than generally accepted accounting principles.

Because of inadequacies in the Mayor's Court accounting records, we were unable to obtain sufficient information to form an opinion regarding reported Agency Fund Type cash receipts in the accompanying 2000 financial statements, which also represents 100% of Fines, Licenses, and Permits receipts reported in the General Fund for 2000.

In our opinion, except for the effects of adjustments, if any, which might have been determined to be necessary had Mayor's Court receipts been susceptible to satisfactory audit tests, the financial statements referred to above present fairly, in all material respects, the combined fund cash balances and reserves for encumbrances of the Village as of December 31, 2000 and 1999, and its combined cash receipts and disbursements for the years then ended on the basis of accounting described in Note 1.

The accompanying financial statements have been prepared assuming the Village will continue as a going concern. As discussed in Notes 5 and 7 to the financial statements, the Village has been declared to be in fiscal emergency by the Auditor of State which raises substantial doubt about its ability to continue as a going concern. Management's plans in regard to these matters are also described in Note 5. The financial statements do not include any adjustments that might result from the outcome of this uncertainty.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 4, 2001 on our consideration of the Village's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

This report is intended solely for the information and use of the management, Village Council and other officials authorized to receive this report under § 117.26, Ohio Revised Code, and is not intended to be and should not be used by anyone other than these specified parties.

**Jim Petro**  
Auditor of State

June 4, 2001

**VILLAGE OF BURBANK  
WAYNE COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGES IN FUND CASH BALANCES - ALL GOVERNMENTAL FUND TYPES  
FOR THE YEAR ENDED DECEMBER 31, 2000**

	<u>Governmental Fund Types</u>		<b>Totals (Memorandum Only)</b>
	<u>General</u>	<u>Special Revenue</u>	
<b>Cash Receipts:</b>			
Property Tax and Other Local Taxes	\$16,328	\$4,652	\$20,980
Intergovernmental Receipts	29,381	14,275	43,656
Fines, Licenses, and Permits	18,515		18,515
Miscellaneous	4,522	2,254	6,776
	<u>68,746</u>	<u>21,181</u>	<u>89,927</u>
<b>Total Cash Receipts</b>			
<b>Cash Disbursements:</b>			
Current:			
Security of Persons and Property	31,508		31,508
Leisure Time Activities		5,637	5,637
Transportation		2,704	2,704
General Government	44,135		44,135
	<u>75,643</u>	<u>8,341</u>	<u>83,984</u>
<b>Total Disbursements</b>			
Total Receipts Over/(Under) Disbursements	(6,897)	12,840	5,943
Fund Cash Balances, January 1	(52,026)	90,404	38,378
	<u>(\$58,923)</u>	<u>\$103,244</u>	<u>\$44,321</u>
<b>Fund Cash Balances, December 31</b>			
Reserves for Encumbrances, December 31	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

*The notes to the financial statements are an integral part of this statement.*

**VILLAGE OF BURBANK  
WAYNE COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGES IN FUND CASH BALANCES - ALL PROPRIETARY AND SIMILAR FIDUCIARY FUND TYPES  
FOR THE YEAR ENDED DECEMBER 31, 2000**

	<u>Proprietary Fund Types</u>	<u>Fiduciary Fund Types</u>	<u>Totals (Memorandum Only)</u>
	<u>Enterprise</u>	<u>Agency</u>	
<b>Operating Cash Receipts:</b>			
Fines, Licenses, and Permits		\$19,965	\$19,965
Miscellaneous	\$576		576
	<u>576</u>	<u>19,965</u>	<u>20,541</u>
<b>Operating Cash Disbursements:</b>			
Contractual Services	9,857	12,996	22,853
Miscellaneous	23		23
	<u>9,880</u>	<u>12,996</u>	<u>22,876</u>
Operating Income/(Loss)	(9,304)	6,969	(2,335)
Fund Cash Balances, January 1	<u>30,049</u>	<u>5,152</u>	<u>35,201</u>
<b>Fund Cash Balances, December 31</b>	<b><u>\$20,745</u></b>	<b><u>\$12,121</u></b>	<b><u>\$32,866</u></b>
Reserve for Encumbrances, December 31	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

*The notes to the financial statements are an integral part of this statement.*



**VILLAGE OF BURBANK  
WAYNE COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGES IN FUND CASH BALANCES - ALL GOVERNMENTAL FUND TYPES  
FOR THE YEAR ENDED DECEMBER 31, 1999**

	<u>Governmental Fund Types</u>		<b>Totals (Memorandum Only)</b>
	<u>General</u>	<u>Special Revenue</u>	
<b>Cash Receipts:</b>			
Property Tax and Other Local Taxes	\$14,303	\$4,146	\$18,449
Intergovernmental Receipts	11,549	15,819	27,368
Miscellaneous	1,580		1,580
	<u>27,432</u>	<u>19,965</u>	<u>47,397</u>
<b>Total Cash Receipts</b>			
<b>Cash Disbursements:</b>			
Current:			
Security of Persons and Property	15,686		15,686
Leisure Time Activities		2,774	2,774
Transportation		3,730	3,730
General Government	37,096		37,096
	<u>52,782</u>	<u>6,504</u>	<u>59,286</u>
<b>Total Disbursements</b>			
Total Receipts Over/(Under) Disbursements	(25,350)	13,461	(11,889)
Fund Cash Balances, January 1	<u>(26,676)</u>	<u>76,943</u>	<u>50,267</u>
<b>Fund Cash Balances, December 31</b>	<u><b>(\$52,026)</b></u>	<u><b>\$90,404</b></u>	<u><b>\$38,378</b></u>
Reserves for Encumbrances, December 31	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

*The notes to the financial statements are an integral part of this statement.*

**VILLAGE OF BURBANK  
WAYNE COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGES IN FUND CASH BALANCES - ALL PROPRIETARY AND SIMILAR FIDUCIARY FUND TYPES  
FOR THE YEAR ENDED DECEMBER 31, 1999**

	<u>Proprietary Fund Types</u>	<u>Fiduciary Fund Types</u>	<u>Totals (Memorandum Only)</u>
	<u>Enterprise</u>	<u>Agency</u>	
<b>Operating Cash Receipts:</b>	\$0	\$0	\$0
<b>Operating Cash Disbursements:</b>			
Miscellaneous	55		55
Total Operating Cash Disbursements	55		55
Operating Loss	(55)	0	(55)
Fund Cash Balances, January 1	30,104	5,152	35,256
<b>Fund Cash Balances, December 31</b>	<b><u>\$30,049</u></b>	<b><u>\$5,152</u></b>	<b><u>\$35,201</u></b>
Reserve for Encumbrances, December 31	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

*The notes to the financial statements are an integral part of this statement.*

**VILLAGE OF BURBANK  
WAYNE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2000 AND 1999**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Description of the Entity**

The Village of Burbank, Wayne County, Ohio, (the Village) is a body corporate and politic established to exercise the rights and privileges conveyed to it by the constitution and laws of the State of Ohio. The Village is directed by a publicly-elected six-member Council. The Village provides general governmental services, park operations (leisure time activities), and police services.

The Village's management believes these financial statements present all activities for which the Village is financially accountable.

**B. Basis of Accounting**

These financial statements follow the basis of accounting prescribed or permitted by the Auditor of State, which is similar to the cash receipts and disbursements basis of accounting. Receipts are recognized when received in cash rather than when earned, and disbursements are recognized when paid rather than when a liability is incurred. Budgetary presentations report budgetary expenditures when a commitment is made (i.e., when an encumbrance is approved).

These statements include adequate disclosure of material matters, as prescribed or permitted by the Auditor of State.

**C. Cash and Investments**

Certificates of deposit are valued at cost.

**D. Fund Accounting**

The Village uses fund accounting to segregate cash and investments that are restricted as to use. The Village classifies its funds into the following types:

**1. General Fund**

The General Fund is the general operating fund. It is used to account for all financial resources except those required to be accounted for in another fund.

**2. Special Revenue Fund**

These funds are used to account for proceeds from specific sources (other than from trusts or for capital projects) that are restricted to expenditure for specific purposes. The Village had the following significant Special Revenue Funds:

Street Construction, Maintenance and Repair Fund - This fund receives gasoline tax and motor vehicle tax money for constructing, maintaining and repairing Village streets.

State Highway Improvement Fund - This fund receives gasoline tax and motor vehicle tax money for maintaining and repairing State Highways.

**VILLAGE OF BURBANK  
WAYNE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2000 AND 1999  
(Continued)**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**D. Fund Accounting (Continued)**

**3. Enterprise Funds**

These funds account for operations that are similar to private business enterprises where management intends that the significant costs of providing certain goods or services will be recovered through user charges. The Village had the following significant Enterprise Funds:

Water Fund - This fund receives loan proceeds from the Ohio Water Development Authority to finance a utility plant construction. This loan will be repaid with charges for services from residents to cover the cost of providing this utility.

Sewer Fund - This fund receives loan proceeds from the Ohio Water Development Authority to finance a utility plant construction. This loan will be repaid with charges for services from residents to cover the cost of providing this utility.

**4. Fiduciary Fund (Agency Funds)**

Funds for which the Village is acting in an agency capacity are classified as agency funds. The Village's only Fiduciary Fund is the Mayor's Court Fund which receives fine monies from traffic violations.

**E. Budgetary Process**

The Ohio Revised Code requires that each fund (except certain agency funds) be budgeted annually.

**1. Appropriations**

Budgetary expenditures (that is, disbursements and encumbrances) may not exceed appropriations at the fund, function or object level of control, and appropriations may not exceed estimated resources. The Village Council must annually approve appropriation measures and subsequent amendments. The County Budget Commission must also approve the annual appropriation measure. Appropriations lapse at year end.

**2. Estimated Resources**

Estimated resources include estimates of cash to be received (budgeted receipts) plus cash as of January 1. The County Budget Commission must also approve estimated resources.

**3. Encumbrances**

The Ohio Revised Code requires the Village to reserve (encumber) appropriations when commitments are made. Encumbrances outstanding at year end are carried over, and need not be reappropriated. The Village did not encumber all commitments required by Ohio law.

A summary of 2000 and 1999 budgetary activity appears in Note 3.

**VILLAGE OF BURBANK  
WAYNE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2000 AND 1999  
(Continued)**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**F. Property, Plant and Equipment**

Acquisitions of property, plant and equipment are recorded as capital outlay disbursements when paid. These items are not reflected as assets on the accompanying financial statements.

**2. EQUITY IN POOLED CASH AND INVESTMENTS**

The Village maintains a cash and investment pool used by all funds. The Ohio Revised Code prescribes allowable deposits and investments. The carrying amount of cash and investments at December 31 was as follows:

	<u>2000</u>	<u>1999</u>
Demand deposits	\$57,187	\$53,579
Certificates of deposit	<u>20,000</u>	<u>20,000</u>
Total deposits	<u><u>\$77,187</u></u>	<u><u>\$73,579</u></u>

**Deposits:** Deposits are insured by the Federal Depository Insurance Corporation.

**3. BUDGETARY ACTIVITY**

Budgetary activity for the years ended December 31, 2000 and 1999 follows:

2000 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$ 88,000	\$ 68,746	\$ (19,254)
Special Revenue	14,840	21,181	6,341
Enterprise	<u>2,500,000</u>	<u>576</u>	<u>(2,499,424)</u>
Total	<u><u>\$ 3,118,300</u></u>	<u><u>\$ 90,503</u></u>	<u><u>\$ (2,512,337)</u></u>

2000 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$ 57,900	\$ 75,643	\$ (17,743)
Special Revenue	53,834	8,341	45,493
Enterprise	<u>2,501,058</u>	<u>9,880</u>	<u>2,491,178</u>
Total	<u><u>\$ 2,612,792</u></u>	<u><u>\$ 93,864</u></u>	<u><u>\$ 2,518,928</u></u>

**VILLAGE OF BURBANK  
WAYNE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2000 AND 1999  
(Continued)**

**3. BUDGETARY ACTIVITY (Continued)**

1999 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$ 60,800	\$ 27,432	\$ (33,368)
Special Revenue	12,000	19,965	7,965
Enterprise	<u>7,709,180</u>	<u>0</u>	<u>(7,709,180)</u>
Total	<u>\$ 7,781,980</u>	<u>\$ 47,397</u>	<u>\$ (7,734,583)</u>

1999 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$ 47,478	\$ 52,782	\$ (5,304)
Special Revenue	62,602	6,504	56,098
Enterprise	<u>2,542,091</u>	<u>55</u>	<u>2,542,036</u>
Total	<u>\$ 2,652,171</u>	<u>\$ 59,341</u>	<u>\$ 2,592,830</u>

The General Fund had negative cash fund balances in the General Fund of \$58,923 and \$52,026 at December 31, 2000 and 1999, respectively, and at various times during 2000 and 1999, contrary to Ohio Rev. Code Section 5705.10.

The Village did not pass the necessary ordinance or resolution authorizing the necessary tax levies and certifying them to the tax commissioner for 2000 and 1999, contrary to Ohio Rev. Code Section 5705.34.

The Village did not approve a final Appropriation Ordinance by April 1, contrary to Ohio Rev. Code Section 5705.38.

The Village had expenditures plus encumbrances in the General Fund which exceeded appropriations during 2000 and 1999, contrary to Ohio Rev. Code Section 5705.41(B).

The Village did not properly certify the availability of funds for all of its 2000 and 1999 expenditures, contrary to Ohio Rev. Code Section 5705.41(D).

**VILLAGE OF BURBANK  
WAYNE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2000 AND 1999  
(Continued)**

**4. OTHER NONCOMPLIANCE**

The Village did not certify to the Auditor of State that the Village will comply and is in compliance with the provisions of the Ohio Rev. Code Section 135.01 to 135.21, contrary to Ohio Rev. Code Section 135.14.

The Village did not maintain all records, contrary to Ohio Rev. Code Section 149.351.

The Mayor's Court did not submit required monthly statements to Village Council, contrary to Ohio Rev. Code Section 733.40.

The Village did not post interest to the proper funds, contrary to Ohio Constitution, Article XII, Section 5a.

The Village did not maintain accounting records as required under Ohio Admin. Code Section 117-5-01.

The Village did not maintain a cashbook for the Mayor's Court, contrary to Ohio Rev. Code Section 1905.21.

**5. FUND DEFICITS**

At December 31, 2000 and 1999, the General Fund had a deficit balance of \$58,923 and \$52,026, respectively. These deficits are a result of the Village's failure to comply in recent years with Ohio budgetary laws pertaining to expenditures and receipts. The Village was placed in a state of fiscal emergency by the Auditor of State in 2000 under Ohio Rev. Code Section 118.03(A)(4)(5) & (6). A financial planning and supervision commission is in place to oversee all fiscal decisions and activities of the Village. The Village and the Commission are analyzing fund operations to determine appropriate steps to alleviate the deficits (also see note 7).

**6. PROPERTY TAX**

Real property taxes become a lien on January 1 preceding the October 1 date for which rates are adopted by Village Council. The State Board of Tax Equalization adjusts these rates for inflation. Property taxes are also reduced for applicable homestead and rollback deductions. Homestead and rollback amounts are then paid by the State, and are reflected in the accompanying financial statements as Intergovernmental Receipts. Payments are due to the County by December 31. If the property owner elects to make semiannual payments, the first half is due December 31. The second half payment is due the following June 20.

Public utilities are also taxed on personal and real property located within the Village.

Tangible personal property tax is assessed by the property owners, who must file a list of such property to the County by each April 30.

The County is responsible for assessing property, and for billing, collecting, and distributing all property taxes on behalf of the Village.

**VILLAGE OF BURBANK  
WAYNE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2000 AND 1999  
(Continued)**

**7. DEBT**

Debt outstanding at December 31, 2000 was as follows:

	<u>Principal</u>	<u>Interest Rate</u>
Ohio Water Development Authority Loan #3067	\$ 219,282	4.56%
Ohio Water Development Authority Loan #3068	<u>363,000</u>	4.56%
Total	<u>\$ 582,282</u>	

The Ohio Water Development Authority (OWDA) loans relate to a water and sewer plant project. The loans are due in a balloon payment on July 1, 2001. However, the Village is currently pursuing alternative funding to repay the loans, with no firm funding sources available as of the date of this report. The amount of interest due on July 1, 2001 equals \$129,474.

**8. RETIREMENT SYSTEM**

All full-time employees belong to the Public Employees Retirement System (PERS) of Ohio. PERS is a cost-sharing, multiple-employer plan. This plan provides retirement benefits, including postretirement healthcare, and survivor and disability benefits to participants as prescribed by the Ohio Revised Code.

Contribution rates are also prescribed by the Ohio Revised Code. For 2000 and 1999, members of PERS contributed 8.5% of their gross salaries. The Village contributed an amount equal to 10.84% and 13.55% for 2000 and 1999, respectively, of participants' gross salaries. The Village paid all contributions required through December 31, 2000.

**9. RISK MANAGEMENT**

The Village belongs to the Ohio Government Risk Management Plan (the "Plan"), an unincorporated non-profit association with over 600 governmental entity members providing a formalized, jointly administered, self-insurance risk management program and other administrative services.

Pursuant to Section 2744.081 of the Ohio Revised Code, the Plan is deemed a separate legal entity. The Plan provides property, liability, errors and omissions, law enforcement, automobile, excess liability, crime, surety and bond, inland marine and other coverages, modified for each member's needs. The Plan pays judgements, settlements and other expenses resulting from covered claims that exceed the member's deductible.

The Plan uses conventional insurance coverages and reinsures these coverages 100%, rather than using a risk pool of member funds to pay individual and collective losses. Therefore, the individual members are only responsible for their self-retention (deductible) amounts which vary from member to member.

The Village has obtained commercial insurance for the following risks through the plan:

- Comprehensive property and general liability
- Vehicles
- Errors and omissions



**VILLAGE OF BURBANK  
WAYNE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2000 AND 1999  
(Continued)**

**10. CONTINGENT LIABILITIES**

Several claims and lawsuits are pending against the Village. It is management's opinion that any ultimate liability will be covered by insurance, and/ or will not have a material effect on the financial statements.

**11. SUBSEQUENT EVENTS**

**A. Turnover of Officials**

There is a new Clerk/Treasurer as of May 2001, along with several new members elected or appointed to Council.

**B. Discontinued Operations of Police Department**

In August 2000, the Village ceased the operations of its police department. However, the Village is currently trying to hire a Police Chief and to re-establish the Village Police Department.

**C. Advancing of Funds**

On April 2, 2001, the Village Council approved Ordinance No. 01-5 authorizing an advance from the Street (\$50,000) and State Highway (\$10,000) Special Revenue Funds to the General Fund. The advance of restricted monies from the Street and State Highway Funds to an unrestricted fund (General Fund) is not in accordance with the Ohio Revised Code; however, the Village's approval of these advances, formally recognizes the borrowing of monies from other funds that occurred when the cash deficit arose in the General Fund. The Ordinance requires the advances to be repaid monthly beginning in 2002 with final payment in 2008. The repayment of the advances (monies borrowed from other funds) is a required part of the Village's financial plan as described in section 118.06 of the Ohio Revised Code and is one of the conditions necessary for the termination of fiscal emergency discussed in Note 5.

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**REPORT OF INDEPENDENT ACCOUNTANTS ON COMPLIANCE AND ON INTERNAL CONTROL  
REQUIRED BY GOVERNMENT AUDITING STANDARDS**

Village of Burbank  
Wayne County  
P.O. Box 145  
Burbank, OH 44214

To the Village Council:

We have audited the accompanying financial statements of the Village of Burbank, Wayne County, Ohio, (the Village) as of and for the years ended December 31, 2000 and 1999, and have issued our report thereon dated June 4, 2001. The report was qualified as we were unable to obtain sufficient information supporting the amount of reported Agency Fund Mayor's Court cash receipts or General Fund Fines, Licenses, and Permits receipts. Our report also included an explanatory paragraph describing conditions, as discussed in Notes 5 and 7 to the financial statements, that raised substantial doubt about the Village's ability to continue as a going concern. Except for activity in the Mayor's Court, we conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

**Compliance**

As part of obtaining reasonable assurance about whether the Village's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance that are required to be reported under *Government Auditing Standards* which are described in the accompanying Schedule of Findings as items 2000-30985-001 through 2000-30985-012.

We also noted certain immaterial instances of noncompliance that we have reported to management of the Village in a separate letter dated June 4, 2001.

**Internal Control Over Financial Reporting**

In planning and performing our audits, we considered the Village's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. However, we noted certain matters involving the internal control over financial reporting and its operation that we consider to be reportable conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgement, could adversely affect the Village's ability to record, process, summarize and report financial data consistent with the assertions of management in the financial statements. The reportable conditions are described in the accompanying Schedule of Findings as items 2000-30985-013 through 2000-30985-016.

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, of the reportable conditions described above, we consider items 2000-30985-013 through 2000-30985-016 to be a material weaknesses.

We also noted certain other matters involving the internal control over financial reporting that do not require inclusion in this report, that we have reported to management of the Village in a separate letter dated June 4, 2001.

This report is intended for the information and use of management and Village Council, and is not intended to be and should not be used by anyone other than these specified parties.

**Jim Petro**  
Auditor of State

June 4, 2001

**VILLAGE OF BURBANK  
WAYNE COUNTY**

**SCHEDULE OF FINDINGS  
DECEMBER 31, 2000 AND 1999**

**FINDINGS RELATED TO THE FINANCIAL STATEMENTS  
REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS**

**Finding for Recovery**

**FINDING NUMBER 2000-30985-001**

**Mayor's Court Clerk Salary**

The former Clerk of the Village's Mayor's Court, Tina Reed, paid herself an additional \$250 per month for 8 months during 1999 for supposedly performing Mayor's Court Clerk duties. However, there was no Mayor's Court activity during these months.

In accordance with the foregoing facts, and pursuant to Ohio Rev. Code Section 117.28, a Finding for Recovery for public money illegally expended is hereby issued against Tina Reed, former Clerk of the Village's Mayor's Court, and the Ohio Government Risk Management Plan, her bonding company jointly and severally, in the amount of two thousand dollars (\$2,000), and in favor of the Village of Burbank.

**Noncompliance Citation**

**FINDING NUMBER 2000-30985-002**

**Deposits and Investments**

Ohio Rev. Code Section 135.14 states that investments or deposits under Section 135.14 cannot be made unless a written investment policy approved by the treasurer or governing board is on file with the Auditor of State, with the following two exceptions:

- If a written investment policy is not filed with the Auditor of State, the treasurer or governing board is permitted to only invest in interim deposits or Star Ohio.
- A subdivision whose average annual portfolio of investments is \$100,000 or less is not required to file an investment policy, provided the treasurer or governing board certifies to the Auditor of State that the treasurer or governing body will comply and is in compliance with the provisions of Section 135.01 to 135.21.

While the Village maintains an investment portfolio less than \$100,000 and invests only in interim deposits, neither the Clerk/Treasurer nor Village Council certified to the Auditor of State that the Village will comply and is in compliance with the provisions of the Ohio Rev. Code Section 135.01 to 135.21. The Clerk/Treasurer and Village Council should certify to the Auditor of State that the Village will comply and is in compliance with the provisions of Ohio Rev. Code Section 135.01 to 135.21.

**FINDING NUMBER 2000-30985-003**

**Destruction of Records**

Ohio Rev. Code Section 149.351 establishes guidelines against the destruction or damage of records. All records are the property of the public office and shall not be removed, destroyed mutilated, transferred, or otherwise damaged or disposed of, in whole or in part, except as provided by law or under the rules adopted by the records commissions provided for under Section 149.39 of the Ohio Revised Code.

The following Village records could not be located:

- All of the 1999 vouchers and the January 2000 and April through August 2000 vouchers.
- Police reports submitted to the Clerk/Treasurer from the Police Chief for employee compensation.
- Police Chief reports submitted to Council for the periods from June 1, 2000 through June 13, 2000 and July 21, 2000 through August 8, 2000.
- Daily logs for Police Department activity for August 2000.
- Two tickets issued by the Police Department during 1999 and 38 tickets during 2000.
- The Bank Passbook and deposit slips.
- The March 13, 2000 local government apportionment sheet.

The Clerk/Treasurer should ensure all records are adequately safeguarded on site in a secured area. In addition, Village Council should establish a records removal policy to assist the Village in determining who had possession of the records last.

**FINDING NUMBER 2000-30985-004**

**Mayor's Court**

Ohio Rev. Code Section 733.40 states that at the first regular meeting of the legislative authority each month, the mayor shall submit a full statement of all money received, from whom and for what purposes received, and when paid into the treasury.

The minutes of the Village Council meetings for 2000 and 1999 contain no mention of the required statement. The Mayor's Court should present detailed monthly reports to the Village Council which includes from whom and for what purpose the monies were received and when the money was paid into the treasury. This will help Village council monitor the Mayor's Court activity.

**FINDING NUMBER 2000-30985-005**

**Negative Fund Balances**

Ohio Rev. Code Section 5705.10 states that money paid into any fund shall be used only for the purposes for which such fund is established.

The Village's General Fund had negative cash fund balances of \$58,923 and \$52,026 for 2000 and 1999, respectively. Negative cash fund balances are an indication that revenues from other sources were used to pay obligations of another fund. Additionally, money spent for purposes other than specified in grant agreements could result in the loss of future grant awards. Fund activity should be monitored to prevent future expenditures in excess of available resources. In those cases where additional funds are required, the resources should either be transferred or advanced to the fund in accordance with the Ohio Revised Code.

**FINDING NUMBER 2000-30985-006**

**Certification of Tax Levies**

Ohio Rev. Code Section 5705.34 states that each taxing authority is to pass an ordinance or resolution to authorize the necessary tax levies. Each such authority is to certify the levies to the County Auditor before October 1<sup>st</sup>, unless a later date is approved by the tax commissioner.

During 1999, the Village did not pass the necessary ordinance or resolution authorizing the necessary tax levies and certifying them to the tax commissioner; however, the certification was submitted to the County Auditor on March 20, 2000. During 2000, the Village passed the necessary resolution on November 6, 2000; however, the certification was not maintained within the Village records. The Village should pass the necessary ordinance or resolution authorizing the necessary tax levies and certify them to the County Auditor by October 1<sup>st</sup> as required.

**FINDING NUMBER 2000-30985-007**

**Annual Appropriation Measure**

Ohio Rev. Code Section 5705.38 requires that on or about the first day of each fiscal year, an appropriation measure is to be passed. The village may pass a temporary appropriation measure to meet their ordinary expenses until April 1, at which time a permanent appropriation measure must be passed.

The passage of the 1999 temporary appropriation resolution was passed on February 8, 1999, and the 2000 temporary appropriations were passed on March 6, 2000; however, expenditures were made prior to the acceptance of these resolutions. The Clerk/Treasurer and Village Council should utilize a tickler file to ensure the appropriations are established and approved by the required dates, and before any expenditures are made.

**FINDING NUMBER 2000-30985-008**

**Proper Certification**

Ohio Rev. Code Section 5705.41(D) requires that no subdivision or taxing unit shall make any contract or give any order involving the expenditure of money unless there is attached thereto a certificate of the fiscal officer of the subdivision that the amount required to meet the obligation has been lawfully appropriated for such purpose and is in the treasury or in the process of collection to the credit of an appropriate fund free from any previous encumbrances. This certificate need only be signed by the subdivision's fiscal officer. Every contract made without such a certificate shall be void, and no warrant shall be issued in payment of any amount due thereon.

This section also provides for two exceptions to the above requirements:

- A. Then and Now Certificate: If no certificate is furnished as required, upon receipt of the fiscal officer's certificate that a sufficient sum was, both at the time of the contract or order and at the time of the certificate, appropriated and free of any previous encumbrances, the Village Council may authorize the issuance of a warrant in payment of the amount due upon such contract or order by resolution within 30 days from the receipt of such certificate.
- B. Amounts less than \$1,000 may be paid by the fiscal officer without such affirmation of the taxing authority upon completion of the "then and now" certificate, provided that the expenditure is otherwise lawful. This does not eliminate any otherwise applicable requirement for approval of expenditures by the taxing authority.

During 2000 and 1999, 100% of expenditures tested were not properly certified because they lacked the certification language required by the code prior to incurring the obligation. The Clerk/Treasurer should utilize purchase orders with the certification of funds verbiage included thereon, and inform all Village employees of the requirements of Ohio Revised Code Section 5705.41(D). The Village should implement the use of so called Then and Now certificates and Blanket Certificates as further permitted by Ohio Revised Code Section 5705.41. However, such certifications should only be used for reoccurring and reasonably predictable matters or emergency matters which may arise from time to time.



**FINDING NUMBER 2000-30985-009**

**Appropriations Versus Expenditures**

Ohio Rev. Code Section 5705.40 requires that any appropriation measure may be amended or supplemented as long as the entity complies with the same provisions of the law as are used in making the original appropriations. Accordingly, all supplemental appropriation should be filed in the same manner as required under Ohio Rev. Code Section 5705.38.

Ohio Rev. Code Section 5705.41(B) requires that no subdivision shall expend money unless it has been lawfully appropriated.

Although Council approved the appropriation amendments that occurred during the fiscal year, the appropriation amendments were not submitted to the County Auditor. In addition, the Village had expenditures which exceeded appropriations as follows for 2000 and 1999:

<u>2000</u>	<u>Amount of</u> <u>Appropriations</u>	<u>Amount of</u> <u>Expenditures</u>	<u>Variance</u>
General Fund			
Security of Persons and Property:			
Personal Services	\$14,000	\$18,428	(\$4,428)
Supplies and Materials	2,060	2,774	(714)
Capital Outlay	0	7,650	(7,650)
General Government			
Contractual Services	7,000	33,933	(26,933)
Supplies and Materials	1,500	2,229	(729)
Special Revenue: State Highway			
Personal Services	0	1,057	(1,057)

**FINDING NUMBER 2000-30985-009**  
**(Continued)**

<u>1999</u>	<u>Amount of</u> <u>Appropriations</u>	<u>Amount of</u> <u>Expenditures</u>	<u>Variance</u>
General Fund			
Security of Persons and Property:			
Personal Services	\$10,900	\$13,328	(\$2,428)
General Government:			
Personal Services	7,700	11,993	(4,293)
Contractual Services	7,250	21,921	(14,671)
Supplies and Materials	1,600	3,180	(1,580)
Special Revenue: Street , Construction, Maintenance and Repair Fund			
Transportation:			
Contractual Services	1,000	1,700	(700)

The Village should file all amended or supplemented appropriations with the County Auditor. The Clerk/Treasurer should also ensure the Appropriation Resolutions are correctly and promptly posted to the accounting ledgers. In addition, the Clerk/Treasurer should frequently compare actual expenditures to appropriations at the legal level of control to avoid over-spending.

**FINDING NUMBER 2000-30985-010**

**Earnings on Investments**

Article XII, Section 5a, Ohio Constitution and Ohio Attorney General Opinion 1982 Op. Att’y Gen. No. 82-031 mandate that interest earned on money derived from a motor vehicle license or fuel tax must follow the principal.

The Clerk/Treasurer made investments of pooled cash from various funds, including the Street Construction, Maintenance and Repair Fund, and the State Highway Improvement Fund, and did not distribute the interest earned in accordance with the above requirements. The Clerk/Treasurer should have allocated the following amounts (determined by dividing the respective fund balance by the total Special Revenue Fund balance and multiplying by total interest):

<u>Funds Entitled to Interest</u>	<u>2000</u>	<u>1999</u>	<u>Total</u>
Street Construction, Maintenance and Repair Fund	\$677	\$991	\$1,668
State Highway Improvement Fund	<u>237</u>	<u>256</u>	<u>493</u>
Total:	<u>\$914</u>	<u>\$1,247</u>	<u>\$2,161</u>

**FINDING NUMBER 2000-30985-010**  
**(Continued)**

As a result, prior to the Village making adjustments for these amounts, revenues were overstated in the General Fund and understated in the Street Construction Maintenance and Repair Fund and in the State Highway Improvement Fund by the above amounts. The Clerk/Treasurer should apportion interest earnings to these funds based on a reasonable determination of their share of the investment pool.

**FINDING NUMBER 2000-30985-011**

**Receipts and Expenditures Procedures**

Ohio Admin. Code Section 117-5-01 provides that each village which uses the cash basis of accounting use the uniform system of accounting prescribed by Ohio Admin. Code Sections 117-5-01 to 117-5-18. The Village did not comply with the following provisions of Chapter 117-5:

- Sections 117-5-05, 117-5-06 and 117-5-08 establish guidelines for the proper coding and classification of village disbursements. The Village's current system of accounting does not provide for the proper classification of disbursements. Various reclassifications and adjustments were necessary, and such reclassifications and adjustments are reflected in the accompanying financial statements.

The Clerk/Treasurer should accurately record all Village disbursements by code and classification using Sections 117-5-05, 117-5-06 and 117-5-08 as a guideline.

- Section 117-5-07 establishes guidelines for the proper coding and classification of Village receipts. The Village did not always properly code and classify receipts. Various adjustments and reclassifications were necessary, and such reclassifications and adjustments are reflected in the accompanying financial statements.

The Clerk/Treasurer should accurately record all Village receipts by code and classification using Section 117-5-07 as a guideline.

- Section 117-5-09 provides guidelines for the proper and complete maintenance of a village cash journal. During 2000 and 1999, the Clerk/Treasurer did not record all the activity of the various funds of the Village within the cash journal. As a result, the Village's receipts, expenditures and fund balances were not recorded for 2000 and 1999.

The Clerk/Treasurer should accurately record all financial activity of the Village within the cash journal (i.e, cashbook). At the end of each month, the cashbook columns should be totaled and reconciled with the monthly receipt journal and appropriation ledger column totals. The column totals should be ruled off to document this reconciliation.

- Section 117-5-10 provides guidelines for the proper and complete maintenance of a village receipt ledger. During 2000 and 1999, the Village did not maintain a receipts ledger.

The Clerk/Treasurer should record all receipt activity of the Village within the receipts ledger. At the end of each month, the monthly receipts journal columns should be totaled and reconciled with the monthly cash journal receipt column totals to verify all records agree. The column totals should be ruled off to document this reconciliation.

**FINDING NUMBER 2000-30985-011**  
**(Continued)**

- Section 117-5-11 (A), (B) and (C) states that each village shall maintain an appropriation ledger which shall contain a separate sheet for each account established. The account is created by the coding prescribed pursuant to paragraph (D) of rule 117-5-01. Also, the village shall post to each appropriation account an amount equal to the amount appropriated for that account in the Annual Appropriation Measure. Each expenditure or encumbrance charged against an appropriation account shall be posted and subtracted from the appropriated balance producing a declining unencumbered balance. The Village did not maintain an appropriations ledger.

The Clerk/Treasurer should accurately record all Village appropriations for each account established by code and classification using Section 117-5-11 as a guideline.

- Section 117-5-13 states that the village shall execute a purchase order when offering to buy goods or services. The amount of each purchase order shall be encumbered as set forth in rule 117-5-11 of the Administrative Code before it is issued. The Village did not utilize purchase orders during the audit period.

The Clerk/Treasurer should prepare purchase orders for all monies expended on behalf of the Village.

These procedures will enable management to effectively monitor spending and assist the Village with budget management decisions.

**FINDING NUMBER 2000-30985-012**

**Mayor's Court Cashbook**

Ohio Rev. Code Section 1905.21 states, in part, the mayor shall account for and dispose of all such fines, forfeitures, fees and costs he collects, including all such fines, forfeitures, fees, and costs that are transferred to him by a mayor's court magistrate, as provided in section 733.40 of the Revised Code.

The Village did not maintain a cashbook for the Mayor's Court during 2000 or 1999. Such a cashbook would help allow the Village officials to monitor the activity of the Mayor's Court.

**Material Weaknesses**

**FINDING NUMBER 2000-30985-013**

**Mayor's Court Records**

The following conditions were noted during the testing of the Mayor's Court receipts:

- The Mayor did not maintain an open case file.
- A ticket log was not maintained for the tickets issued by the Police Department.

To improve accountability over Mayor's Court activity, the Village should implement the following:

- An open case file should be maintained to monitor outstanding citations.
- A ticket inventory log should be maintained of all tickets, including the beginning and ending ticket numbers and the name of the Police Officer to whom the book of tickets was issued. In addition, a log of unused tickets should be maintained. All inventory logs and unused tickets should be maintained in a secured area.

Implementing these procedures will help ensure the Police Department is accountable for all tickets issued and voided.

## Reportable Conditions

### FINDING NUMBER 2000-30985-014

#### Monthly Financial Reports

Monthly financial reports were not submitted to the Village Council for review. In addition, the financial records were not up-to-date which did not allow the financial status of the Village to be known by Village officials. The financial records were only up to date through September 2000.

The Clerk/Treasurer should maintain up-to-date financial records and a report should be presented to Council for review and approval at the monthly council meetings to allow Council to make sound financial decisions.

### FINDING NUMBER 2000-30985-015

#### Bank Reconciliations

During testing of the cash reconciliation, the following conditions were noted:

- Bank to book reconciliations were not originally performed for the last three months of 2000.
- The Village did not include a passbook savings account on their records during 1999.

To reduce the possibility of the Village being out of balance or the misappropriation of Village assets the Village should reconcile all bank accounts, including any savings accounts in the Village's name, to the books on a monthly basis.

### FINDING NUMBER 2000-30985-016

#### Payroll Expenditures

During testing of payroll expenditures, the following conditions were noted:

- No compensation policy existed for the Clerk/Treasurer, Council Members, or Mayor. This could result in inaccurate employee compensation.
- The methods of reporting hours worked by Police Department employees were not consistent. Occasionally, memos to the Clerk/Treasurer from the Police Chief were attached to the vouchers. In other instances, the Police Chief's report to Council was used. This could result in inconsistent and inaccurate employee compensation.
- For 2000, no payroll ledger was maintained. This could result in inaccurate computation of net pay, inaccurate remittance of employee withholdings and improper recording of payroll expenditures.
- For 1999, the payroll ledger did not contain check numbers, check dates, or net pay with respect to disbursements made to Council Members. Additionally, no documentation was included with respect to the fund/account charged for payroll disbursements. Maintaining incomplete information could result in inaccurate employee compensation and/or a material misstatement of the financial statements.
- Council Members are paid a per diem rate for attending meetings. However, the number of meetings attended during the year reported within the 1999 payroll ledger did not agree with the number of meetings attended during the year within Council minutes. As a result, certain Council members may have been overcompensated.
- In 1999, 11 out of 13 paychecks to the Clerk/Treasurer were issued prior to the end of the month for which she was being compensated. Paying employees prior to work being performed increases the possibility of overcompensation.
- No personnel files were maintained for Village employees and no employee deduction authorizations could be located. Consequently, a complete record of each employee's history is not maintained. This could ultimately result in inaccurate employee deductions, and/or compensation.
- In 1999, the amount calculated from the reconstructed cash book did not agree with the total gross pay listed in the payroll ledger sheets for three (check #3984, #3992, and #4100) of the 16 individuals tested.

**FINDING NUMBER 2000-30985-016**  
**(Continued)**

To improve accountability over payroll, the following should be implemented:

- Village Council should implement a policy for compensation of all employees and elected officials. This can be accomplished by passage of an annual ordinance listing the positions of all employees, number of employees authorized to hold each position, and the rate of compensation to be paid for each position. Under this practice, the hiring of individuals for any position would require Village Council approval as documented in the minutes.
- The Village should adopt a consistent method to report the hours worked by employees (i.e. time sheets, or documentation in the minutes) to help ensure that employees are paid only for hours worked and the hours are properly approved.
- The Village should maintain a payroll ledger to record each employee's hours worked, gross pay, deductions withheld, net pay, check number, check date, and fund/account(s) charged. This will help ensure that employees are receiving the proper pay and will assist in ensuring that all withholdings are properly remitted to the respective agencies and that the employee is paid out of the proper fund/account.
- The Village should only issue paychecks to employees for hours or periods already worked. This will help ensure that only true obligations of the Village are paid and reduce the possibility of over compensation.
- The Clerk/Treasurer should maintain personnel files for each employee and elected official. The Village should ensure that each personnel file contains, but is not limited to, hiring authorization, employment dates, changes of position/salary, retirement system participation forms, and Federal and State withholding forms. This will help ensure each employee's personnel file contains complete and accurate information to help minimize the risk of inaccurate deductions or compensation.
- To provide a permanent record of employee earning history, the Village should maintain a payroll ledger which reflects gross pay, deductions and net payroll.

**VILLAGE OF BURBANK  
WAYNE COUNTY**

**SCHEDULE OF PRIOR AUDIT FINDINGS  
DECEMBER 31, 2000 AND 1999**

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <b>Explain</b>
1998-30985-001	Ohio Revised Code Section 135.14	No	Not corrected
1998-30985-002	Ohio Revised Code Section 149.351	No	Not corrected
1998-30985-003	Ohio Revised Code Section 149.39	No	Not Corrected
1998-30985-004	Ohio Revised Code Section 733.27 (B)	Yes	Corrected
1998-30985-005	Ohio Revised Code Section 733.28	No	Not Corrected
1998-30985-006	Ohio Revised Code Section 733.40	No	Not Corrected
1998-30985-007	Ohio Revised Code Section 733.40	No	Not Corrected
1998-30985-008	Ohio Revised Code Section 1905.21	Yes	Corrected
1998-30985-009	Ohio Revised Code Section 5705.28	No	Not Corrected
1998-30985-010	Ohio Revised Code Section 5705.04	No	Not Corrected
1998-30985-011	Ohio Revised Code Section 5705.10	No	Not Corrected
1998-30985-012	Ohio Revised Code Section 5705.34	No	Not Corrected

Village of Burbank  
Wayne County  
Schedule of Prior Audit Findings  
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Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <b>Explain</b>
1998-30985-013	Ohio Revised Code Section 5705.36	No	Not Corrected
1998-30985-014	Ohio Revised Code Section 5705.38	No	Not Corrected
1998-30985-015	Ohio Revised Code Section 5705.39	Yes	Corrected
1998-30985-016	Ohio Revised Code Section 5705.41 (B)	No	Not Corrected
1998-30985-017	Ohio Revised Code Section 5705.41 (D)	No	Not Corrected
1998-30985-018	Ohio Constitution, Article XII, Section 5a	No	Not Corrected
1998-30985-019	Ohio Administrative Code Section 117-5-01	No	Not Corrected
1998-30985-020	Bank Reconciliation	No	Not Corrected
1998-30985-021	Monthly Financial Reports	No	Not Corrected
1998-30985-022	Dual Signatures	Yes	Corrected
1998-30985-023	Non-Payroll Expenditures	No	Not Corrected
1998-30985-024	Expenditure Ledger	No	Not Corrected
1998-30985-025	Minutes	Yes	Corrected
1998-30985-026	Payroll Expenditures	No	Not Corrected



Village of Burbank  
Wayne County  
Schedule of Prior Audit Findings  
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Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <b>Explain</b>
1998-30985-027	Policy Manual	No	Not Corrected
1998-30985-028	Accounting Records	No	Not Corrected
1998-30985-029	Revenue Classification	No	Not Corrected
1998-30985-030	Mayor's Court	No	Not Corrected





STATE OF OHIO  
OFFICE OF THE AUDITOR  

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**VILLAGE OF BURBANK**

**WAYNE COUNTY**

**CLERK'S CERTIFICATION**

**This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.**

*Susan Babbitt*

**CLERK OF THE BUREAU**

**CERTIFIED  
JULY 24, 2001**