



**VILLAGE OF WEST LIBERTY
LOGAN COUNTY**

REGULAR AUDIT

FOR THE YEARS ENDED DECEMBER 31, 2000 AND 1999



JIM PETRO
AUDITOR OF STATE

STATE OF OHIO

VILLAGE OF WEST LIBERTY
LOGAN COUNTY

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STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

One First National Plaza
130 West Second Street
Suite 2040
Dayton, Ohio 45402
Telephone 937-285-6677
800-443-9274
Facsimile 937-285-6688
www.auditor.state.oh.us

REPORT OF INDEPENDENT ACCOUNTANTS

Village of West Liberty
Logan County
201 N. Detroit Street
West Liberty, Ohio 43357

To the Village Council:

We have audited the accompanying financial statements of the Village of West Liberty, Logan County, (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 audit.

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. Those standards require that we plan and perform the audit 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 audit provides 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.

In our opinion, the financial statements referred to above present fairly, in all material respects, the combined fund cash balances and reserve for encumbrances of the Village as of December 31, 2000 and 1999, and its combined cash receipts and disbursements for the year then ended on the basis of accounting described in Note 1.

In accordance with *Government Auditing Standards*, we have also issued our report dated May 25, 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.

Village of West Liberty
Logan County
Report of Independent Accountants
Page 2

This report is intended solely for the information and use of the audit committee, 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

May 25, 2001

**VILLAGE OF WEST LIBERTY
LOGAN COUNTY**

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

	<u>Governmental Fund Types</u>		<u>Fiduciary</u>	<u>Total</u> <u>(Memorandum</u> <u>Only)</u>
	<u>General</u>	<u>Special</u> <u>Revenue</u>	<u>Fund Type</u> <u>Expendable</u> <u>Trust</u>	
Cash Receipts:				
Local Taxes	\$187,744	\$8,701		\$196,445
Intergovernmental Receipts	216,586	50,481		267,067
Special Assessments	34,783			34,783
Charges for Services	53,681	13,944		67,625
Fines, Licenses, and Permits	8,560			8,560
Interest Revenue	29,270	2,846	\$3,831	35,947
Miscellaneous	22,608	22,999	35,321	80,928
Total Cash Receipts	553,232	98,971	39,152	691,355
Cash Disbursements:				
Current:				
Security of Persons and Property	238,434			238,434
Public Health Services		32,925		32,925
Leisure Time Activities	41,064			41,064
Community Environment	1,776			1,776
Transportation	49,403	101,114		150,517
General Government	131,820		32,921	164,741
Total Cash Disbursements	462,497	134,039	32,921	629,457
Total Receipts Over / (Under) Disbursements	90,735	(35,068)	6,231	61,898
Other Financing Receipts / (Disbursements):				
Transfers In		30,000		30,000
Transfers Out	(30,000)			(30,000)
Total Other Financing Receipts / (Disbursements)	(30,000)	30,000		
Excess of Cash Receipts and Other Financing Receipts				
Over / (Under) Cash Disbursements and				
Other Financing Disbursements	60,735	(5,068)	6,231	61,898
Fund Cash Balances, January 1, 2000	234,056	114,547	89,998	438,601
Fund Cash Balances, December 31, 2000	\$294,791	\$109,479	\$96,229	\$500,499
Reserve for Encumbrances, December 31, 2000	\$8,664	\$208		\$8,872

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

**VILLAGE OF WEST LIBERTY
LOGAN COUNTY**

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

	<u>Proprietary Fund Type</u>	<u>Fiduciary Fund Type</u>	<u>Total (Memorandum</u>
	<u>Enterprise</u>	<u>Non-Expendable Trust</u>	<u>Only)</u>
Cash Receipts:			
Charges for Services	\$576,587		\$576,587
Interest	12,281		12,281
Miscellaneous	24,586		24,586
Total Cash Receipts	613,454		613,454
Cash Disbursements:			
Personal Services	185,727		185,727
Employee Fringe Benefits	66,399		66,399
Contractual Services	186,783		186,783
Supplies and Materials	145,821		145,821
Capital Outlay	13,815		13,815
Miscellaneous	3,151		3,151
Total Cash Disbursements	601,696		601,696
Operating Income / (Loss)	11,758		11,758
Non-Operating Cash Disbursements:			
Debt Service	10,310		10,310
Net Receipts Over/(Under) Disbursements	1,448		1,448
Fund Cash Balances, January 1, 2000	431,830	\$22,252	454,082
Fund Cash Balances, December 31, 2000	\$433,278	\$22,252	\$455,530
Reserve for Encumbrances, December 31, 2000	\$11,732		\$11,732

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

**VILLAGE OF WEST LIBERTY
LOGAN COUNTY**

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

	<u>Governmental Fund Types</u>		<u>Fiduciary Funds</u>	<u>Total (Memorandum Only)</u>
	<u>General</u>	<u>Special Revenue</u>	<u>Expendable Trust</u>	
Cash Receipts:				
Local Taxes	\$166,247	\$8,094		\$174,341
Intergovernmental Receipts	143,402	50,338		193,740
Special Assessments	18,700			18,700
Charges for Services	50,808	12,753		63,561
Fines, Licenses, and Permits	5,589			5,589
Interest Revenue	32,746		\$9,780	42,526
Miscellaneous	21,032	24,244	34,095	79,371
Total Cash Receipts	438,524	95,429	43,875	577,828
Cash Disbursements:				
Current:				
Security of Persons and Property	171,985			171,985
Public Health Services	21,424	28,682		50,106
Leisure Time Activities	14,367			14,367
Community Environment	1,530			1,530
Basic Utility Services	1,286			1,286
Transportation	91,443	73,548		164,991
General Government	107,264			107,264
Capital Outlay	94,905		135,477	230,382
Total Cash Disbursements	504,204	102,230	135,477	741,911
Total Receipts Over / (Under) Disbursements	(65,680)	(6,801)	(91,602)	(164,083)
Other Financing Receipts / (Disbursements):				
Transfers In		40,000	624	40,624
Transfers Out	(40,624)			(40,624)
Total Other Financing Receipts / (Disbursements)	(40,624)	40,000	624	
Excess of Cash Receipts and Other Financing Receipts Over / (Under) Cash Disbursements and Other Financing Disbursements	(106,304)	33,199	(90,978)	(164,083)
Fund Cash Balances, January 1, 1999	340,360	81,348	180,976	602,684
Fund Cash Balances, December 31, 1999	\$234,056	\$114,547	\$89,998	\$438,601
Reserve for Encumbrances, December 31, 1999	\$10,024	\$3,214		\$13,238

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

**VILLAGE OF WEST LIBERTY
LOGAN COUNTY**

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

	<u>Proprietary Fund Type</u>	<u>Fiduciary Fund Types</u>	<u>Total (Memorandum</u>
	<u>Enterprise</u>	<u>Non-Expendable Trust</u>	<u>Only)</u>
Cash Receipts:			
Charges for Services	\$525,791		\$525,791
Miscellaneous	19,961		19,961
Total Cash Receipts	<u>545,752</u>		<u>545,752</u>
Cash Disbursements:			
Personal Services	225,082		225,082
Contractual Services	208,185		208,185
Supplies and Materials	100,932		100,932
Capital Outlay	55,613		55,613
Total Cash Disbursements	<u>589,812</u>		<u>589,812</u>
Operating Income / (Loss)	(44,060)		(44,060)
Non-Operating Cash Receipts / (Disbursements):			
Miscellaneous Revenue	10,837		10,837
Other Non-Operating Revenues	4,842		4,842
Debt Service	(10,310)		(10,310)
Other Non-Operating Expenses	(3,675)		(3,675)
Total Non-Operating Cash Receipts / Disbursements	<u>1,694</u>		<u>1,694</u>
Net Receipts Over / (Under) Disbursements	(42,366)		(42,366)
Fund Cash Balances, January 1, 1999	<u>474,196</u>	<u>22,252</u>	<u>496,448</u>
Fund Cash Balances, December 31, 1999	<u>\$431,830</u>	<u>\$22,252</u>	<u>\$454,082</u>
Reserve for Encumbrances, December 31, 1999	<u>\$12,558</u>		

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

**VILLAGE OF WEST LIBERTY
LOGAN 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 West Liberty, Logan County, (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, including water and sewer utilities, 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.

Investments are reported as assets. Accordingly, purchases of investments are not recorded as disbursements, and sales of investments are not recorded as receipts. Gains or losses at the time of sale are recorded as receipts or disbursements, respectively.

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.

Cemetery Fund -This fund sells lots and maintains the cemetery.

**VILLAGE OF WEST LIBERTY
LOGAN COUNTY**

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (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 charges for services from residents to cover the cost of providing this utility.

Sewer Fund - This fund receives charges for services from residents to cover the cost of providing this utility.

4. Fiduciary Funds (Trust Funds)

Trust funds are used to account for resources restricted by legally binding trust agreements. If the agreement requires the Village to maintain the corpus of the trust, the fund is classified as a nonexpendable trust fund. Other trust funds are classified as expendable. Funds for which the Village is acting in an agency capacity are classified as agency funds. The Village had the following significant fiduciary funds:

Brown Trust Fund - This fund receives money from rent of a farm given to the village. Revenue generated is used for the benefit of the village.

E. Budgetary Process

The Ohio Revised Code requires that each fund 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 Council must annually approve appropriation measures and subsequent amendments. The County Budget Commission must also approve the annual appropriation measure. Unencumbered appropriations lapse at year end.

2. Estimated Resources

Estimated resources include estimates of cash to be received (budgeted receipts) plus unencumbered 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 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 WEST LIBERTY
LOGAN 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 disbursements when paid. These items are not reflected as assets on the accompanying financial statements.

G. Unpaid Vacation and Sick Leave

Employees are entitled to cash payments for unused vacation and sick leave in certain circumstances, such as upon leaving employment. Unpaid vacation and sick leave are not reflected as liabilities under the cash basis of accounting used by the Village.

2. EQUITY IN POOLED CASH AND INVESTMENTS

The Village maintains a cash and investments 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:

	2000	1999
Demand deposits	\$668,777	\$605,431
Certificates of deposit	<u>287,252</u>	<u>287,252</u>
Total deposits	<u>\$956,029</u>	<u>\$892,683</u>

Deposits: Deposits are either (1) insured by the Federal Depository Insurance Corporation, (2) collateralized by the financial institution's public entity deposit pool.

3. BUDGETARY ACTIVITY

Budgetary activity for the years ending December 31, 2000 follows:

2000 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$ 455,000	\$ 553,232	\$ 98,232
Special Revenue	112,700	128,971	16,271
Enterprise	553,000	613,454	60,454
Fiduciary	40,000	39,152	(848)
Total	<u>\$ 1,160,700</u>	<u>\$ 1,334,809</u>	<u>\$ 174,109</u>

**VILLAGE OF WEST LIBERTY
LOGAN COUNTY**

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

3. BUDGETARY ACTIVITY (Continued)

2000 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$ 679,715	\$ 501,161	\$ 178,554
Special Revenue	207,600	134,247	73,353
Enterprise	792,115	623,738	168,377
Fiduciary	42,000	32,921	9,079
Total	<u>\$ 1,721,430</u>	<u>\$ 1,292,067</u>	<u>\$ 429,363</u>

1999 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$ 452,492	\$ 438,524	\$ (13,968)
Special Revenue	123,800	135,429	11,629
Enterprise	511,500	561,431	49,931
Fiduciary	40,000	44,499	4,499
Total	<u>\$ 1,127,792</u>	<u>\$ 1,179,883</u>	<u>\$ 52,091</u>

1999 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$ 629,475	\$ 554,852	\$ 74,623
Special Revenue	190,100	105,444	84,656
Enterprise	793,535	616,355	177,180
Fiduciary	141,000	135,477	5,523
Total	<u>\$ 1,754,110</u>	<u>\$ 1,412,128</u>	<u>\$ 341,982</u>

4. 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 payment, the first half is due December 31. The second half payment is due the following June 20.

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 WEST LIBERTY
LOGAN COUNTY**

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

5. DEBT

Debt outstanding at December 31, 2000 was as follows:

	Principal	Interest Rate
Ohio Public Works Commission Loan #1	\$ 171,668	0%
Ohio Public Works Commission Loan #2	7,000	0%
Total	\$ 178,668	

The Ohio Public Works Commission (OPWC) Loan #1 relates to a sanitary sewer rehabilitation. The loan was scheduled in 1998 at a 0% interest rate. The OPWC approved a \$196,193 loan to the Village for this project. Semi-annual installments of \$4,905 are required over a twenty year period. The first 1999 semi-annual payment was made during 1998.

The Ohio Public Works Commission (OPWC) Loan #2 relates to a sludge management project undertaken by the Village. The loan was scheduled in 1998 at a 0% interest rate. The OPWC approved a \$10,000 loan to the Village for this project. Semi-annual installments of \$250 are required over a twenty year period. The first 1999 semi-annual payment was made during 1998.

Amortization of the above debt, including interest, is scheduled as follows:

<u>Year Ending</u> <u>December 31:</u>	<u>OPWC #1</u>	<u>OPWC #2</u>
2001	9,810	500
2002	9,810	500
2003	9,810	500
2004	9,810	500
2005	9,810	500
Subsequent years	122,618	4,500
Total	\$171,668	\$7,000

6. RETIREMENT SYSTEMS

The Village's law enforcement officers belong to the Police and Firemen's Disability and Pension Funds (PFDPF). Other full-time employees belong to the Public Employees Retirement System (PERS) of Ohio. PFDPF and PERS are cost-sharing, multiple-employer plans. These plans provide 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 December 31, 2000, PERS members contributed 8.5% of their gross salaries. The Village contributed an amount equal to 13.55% of participants' gross salaries for January 2000 through June 2000 and an amount equal to 8.13% of participants' gross salaries for July 2000 through December 2000. For 2000 and 1999, members of PFDPF contributed 10% of their wages to the PFDPF. The Village contributed an amount equal to 19.5% of their wages. The Village has paid all contributions required through December 31, 2000.

**VILLAGE OF WEST LIBERTY
LOGAN COUNTY**

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

7. RISK MANAGEMENT

The Village has obtained commercial insurance for the following risks:

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



**STATE OF OHIO
OFFICE OF THE AUDITOR**

JIM PETRO, AUDITOR OF STATE

One First National Plaza
130 West Second Street
Suite 2040
Dayton, Ohio 45402
Telephone 937-285-6677
800-443-9274
Facsimile 937-285-6688
www.auditor.state.oh.us

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

Village of West Liberty
Logan County
201 N. Detroit Street
West Liberty, Ohio 43357

To the Village Council:

We have audited the financial statements of the Village of West Liberty, Logan County as of and for the years ended December 31, 2000 and 1999 and have issued our report thereon dated May 25, 2001. 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, and 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 an instance of noncompliance that is required to be reported under *Government Auditing Standards* which is described in the accompanying schedule of findings as item 2000-30246-001. We also noted immaterial instances of noncompliance that we have reported to the management of the Council in a separate letter dated May 25, 2001.

Internal Control Over Financial Reporting

In planning and performing our audit, 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. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. 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. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses. However, we noted 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 letter dated May 25, 2001.

Village of West Liberty
Logan County
Report of Independent Accountants on Compliance and
on Internal Control Required by *Government Auditing Standards*
Page 2

This report is intended for the information and use of the audit committee, 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

May 25, 2001

VILLAGE OF WEST LIBERTY
LOGAN COUNTY

SCHEDULE OF FINDINGS
DECEMBER 31, 2000 AND 1999

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

FINDING NUMBER 2000-30246-001

Noncompliance Citation

Ohio Rev. Code §5705.41(D), states that no subdivision shall make any contract or order any expenditure of money unless the certificate of the fiscal officer is attached. The fiscal officer must certify that the amount required to meet such a commitment has been lawfully appropriated and is in the treasury or in the process of collection to the credit of an appropriate fund free from any previous encumbrance. Otherwise, the contract shall be null and void.

Should this requirement not be met, the section provides two exceptions which could prevent the contract from being void:

- A. Concerning contracts where the amount in question is \$1,000 or greater, the fiscal officer should present to the taxing authority of the subdivision or taxing unit a certificate stating that, at both the time the contract was made and at the time of the issuance of said certificate, a sufficient sum had been appropriated and was in the treasury or in the process of being collected and that money was free from any encumbrances. Within thirty days from the receipt of the certificate, the legislative authority may authorize a warrant for the payment of the amount due.
- B. Concerning amounts less than \$1,000, the fiscal officer must issue a certificate stating the same as in the first exception. However, the fiscal officer does not need to seek the approval of the legislative authority in order to authorize the payment of the contract.

The Village Clerk did not make the proper certification of funds for thirty percent of the expenditures tested during the audit period. We recommend that the Village Clerk certify all expenditures at the point when the contract is entered into or orders for goods or services are placed by Village officials. The certification can also be made through the use of "blanket" or "then and now" certificates.



STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

88 East Broad Street
P.O. Box 1140
Columbus, Ohio 43216-1140
Telephone 614-466-4514
800-282-0370
Facsimile 614-466-4490

VILLAGE OF WEST LIBERTY

LOGAN 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 10, 2001**