



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

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**STATE OF OHIO**



**SHAWNEE TOWNSHIP  
ALLEN COUNTY**

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OFFICE OF THE AUDITOR**

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**REPORT OF INDEPENDENT ACCOUNTANTS**

Shawnee Township  
Allen County  
2530 Fort Amanda Road  
Lima, Ohio 45804-3795

To the Board of Trustees:

We have audited the accompanying financial statements of Shawnee Township, Allen County, (the Township), as of and for the years ended December 31, 2001 and 2000. These financial statements are the responsibility of the Township'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 Township 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 reserves for encumbrances of the Township, as of December 31, 2001 and 2000, and its combined cash receipts and disbursements for the years then ended on the basis of accounting described in Note 1.

In accordance with *Government Auditing Standards*, we have also issued our report dated August 14, 2002, on our consideration of the Township'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 management, the Board of Trustees 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.

A handwritten signature in black ink, appearing to read "Jim Petro". The signature is stylized with a large, looping initial "J" and a long horizontal stroke extending to the right.

**Jim Petro**  
Auditor of State

August 14, 2002

**SHAWNEE TOWNSHIP  
ALLEN COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGES IN FUND CASH BALANCES  
ALL GOVERNMENTAL AND FIDUCIARY FUND TYPES  
FOR THE YEAR ENDED DECEMBER 31, 2001**

	<u>Governmental Fund Types</u>			<b>Totals (Memorandum Only)</b>
	<u>General</u>	<u>Special Revenue</u>	<u>Fiduciary Funds</u>	
<b>Cash Receipts:</b>				
Local Taxes	\$213,815	\$3,117,471		\$3,331,286
Intergovernmental	466,042	267,868	\$3,000	736,910
Special Assessments	651	121		772
Licenses, Permits, and Fees	11,626	100	1,057	12,783
Fines, Forfeitures, and Penalties		11,443		11,443
Earnings on Investments	128,641	3,813		132,454
Other Revenue	13,947	55,830		69,777
	<u>834,722</u>	<u>3,456,646</u>	<u>4,057</u>	<u>4,295,425</u>
<b>Total Cash Receipts</b>				
<b>Cash Disbursements:</b>				
Current:				
General Government	280,820			280,820
Public Safety	263,333	2,635,847		2,899,180
Public Works	23,353	437,833		461,186
Health	64,529			64,529
Capital Outlay	60,352	233,142		293,494
Other			9,539	9,539
	<u>692,387</u>	<u>3,306,822</u>	<u>9,539</u>	<u>4,008,748</u>
<b>Total Cash Disbursements</b>				
Total Receipts Over/(Under) Disbursements	142,335	149,824	(5,482)	286,677
<b>Other Financing Receipts:</b>				
Sale of Fixed Assets	5,361	26,300		31,661
	<u>5,361</u>	<u>26,300</u>		<u>31,661</u>
<b>Total Other Financing Receipts/(Disbursements)</b>				
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements	147,696	176,124	(5,482)	318,338
Fund Cash Balances, January 1	1,132,324	2,210,363	6,539	3,349,226
<b>Fund Cash Balances, December 31</b>	<u><u>\$1,280,020</u></u>	<u><u>\$2,386,487</u></u>	<u><u>\$1,057</u></u>	<u><u>\$3,667,564</u></u>
Reserve for Encumbrances, December 31	<u><u>\$3,232</u></u>	<u><u>\$17,607</u></u>	<u><u>\$0</u></u>	<u><u>\$20,839</u></u>

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

**SHAWNEE TOWNSHIP  
ALLEN COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGES IN FUND CASH BALANCES  
ALL GOVERNMENTAL AND FIDUCIARY 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>	<u>Capital Projects</u>	<u>Fiduciary Funds</u>	
<b>Cash Receipts:</b>					
Local Taxes	\$194,884	\$2,858,438			\$3,053,322
Intergovernmental	493,961	273,121	\$88,525	\$6,000	861,607
Special Assessments	666	1,575			2,241
Charges for Services		51,875			51,875
Licenses, Permits, and Fees	12,306	138		539	12,983
Fines, Forfeitures, and Penalties		16,640			16,640
Earnings on Investments	179,272	6,950			186,222
Other Revenue	3,155	54,746			57,901
<b>Total Cash Receipts</b>	<b>884,244</b>	<b>3,263,483</b>	<b>88,525</b>	<b>6,539</b>	<b>4,242,791</b>
<b>Cash Disbursements:</b>					
Current:					
General Government	285,905				285,905
Public Safety	345,005	2,447,345			2,792,350
Public Works	23,703	440,821			464,524
Health	65,116				65,116
Capital Outlay		130,791	88,525		219,316
<b>Total Cash Disbursements</b>	<b>719,729</b>	<b>3,018,957</b>	<b>88,525</b>		<b>3,827,211</b>
Total Receipts Over/(Under) Disbursements	164,515	244,526		6,539	415,580
Fund Cash Balances, January 1	967,809	1,965,837			2,933,646
<b>Fund Cash Balances, December 31</b>	<b><u>\$1,132,324</u></b>	<b><u>\$2,210,363</u></b>	<b><u>\$0</u></b>	<b><u>\$6,539</u></b>	<b><u>\$3,349,226</u></b>

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



**SHAWNEE TOWNSHIP  
ALLEN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2001 AND 2000**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Description of the Entity**

Shawnee Township, Allen County, (the Township) 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 Township is directed by a publicly-elected three-member Board of Trustees. The Township provides general governmental services, road and bridge maintenance, fire and police protection and emergency medical services.

The Township's management believes these financial statements present all activities for which the Township 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**

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 Township uses fund accounting to segregate cash and investments that are restricted as to use. The Township 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 Funds**

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

**Police District Fund:** This fund accounts for the money from a tax levied for the operation of the police department.

**Fire District Fund:** This fund accounts for the money from a tax levied for the operation of the fire department.

**SHAWNEE TOWNSHIP  
ALLEN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2001 AND 2000  
(Continued)**

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

**3. Capital Project Funds**

These funds are used to account for receipts that are restricted for the acquisition or construction of major capital projects. The Township had the following significant capital project fund:

**Issue II Fund** – During the year 2000, the Township received a grant from the State of Ohio to repair roads within the Township.

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

These funds are used to account for resources restricted by legally binding trust agreements and funds for which the Township is acting in an agency capacity. The Township had the following significant fiduciary fund:

**Escrow Account:** This fund accounts for monies received from insurance companies for the demolition or repair of private property buildings damaged by fires.

**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 Board of Trustees 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 Township to reserve (encumber) appropriations when individual commitments are made. Encumbrances outstanding at year end are carried over, and need not be reappropriated.

A summary of 2001 and 2000 budgetary activity appears in Note 3.

**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.

**SHAWNEE TOWNSHIP  
ALLEN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2001 AND 2000  
(Continued)**

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

**G. Accumulated Leave**

In certain circumstances, such as upon leaving employment, employees are entitled to cash payments for unused leave. Unpaid leave is not reflected as a liability under the Township's basis of accounting.

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

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

	<b>2001</b>	<b>2000</b>
Demand Deposits	<u>\$3,667,564</u>	<u>\$3,349,226</u>

**Deposits:** Deposits are either insured by the Federal Depository Insurance Corporation or collateralized by the financial institution's public entity deposit pool.

**3. BUDGETARY ACTIVITY**

Budgetary activity for the years ending December 31 follows:

**2001 Budgeted vs. Actual Receipts**

<b>Fund Type</b>	<b>Budgeted Receipts</b>	<b>Actual Receipts</b>	<b>Variance</b>
General	\$ 586,850	\$ 840,083	\$253,233
Special Revenue	3,277,600	3,482,946	205,346
Total	<u>\$3,864,450</u>	<u>\$4,323,029</u>	<u>\$458,579</u>

**2001 Budgeted vs. Actual Budgetary Basis Expenditures**

<b>Fund Type</b>	<b>Appropriation Authority</b>	<b>Budgetary Expenditures</b>	<b>Variance</b>
General	\$1,710,500	\$ 695,619	\$1,014,881
Special Revenue	5,374,123	3,324,429	2,049,694
Total	<u>\$7,084,623</u>	<u>\$4,020,048</u>	<u>\$3,064,575</u>

**2000 Budgeted vs. Actual Receipts**

<b>Fund Type</b>	<b>Budgeted Receipts</b>	<b>Actual Receipts</b>	<b>Variance</b>
General	\$ 559,500	\$ 884,244	\$324,344
Special Revenue	3,311,475	3,263,483	(47,992)
Capital Projects	88,525	88,525	0
Total	<u>\$3,959,900</u>	<u>\$4,236,252</u>	<u>\$276,352</u>

**SHAWNEE TOWNSHIP  
ALLEN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2001 AND 2000  
(Continued)**

**3. BUDGETARY ACTIVITY (Continued)**

<b>2000 Budgeted vs. Actual Budgetary Basis Expenditures</b>			
<b>Fund Type</b>	<b>Appropriation Authority</b>	<b>Budgetary Expenditures</b>	<b>Variance</b>
General	\$1,356,500	\$ 719,729	\$ 636,771
Special Revenue	4,830,540	3,018,957	1,811,583
Capital Projects	88,525	88,525	0
Total	\$6,275,565	\$3,827,211	\$2,448,354

**4. PROPERTY TAX**

Real property taxes become a lien on January 1 preceding the October 1 date for which rates are adopted by Board of Trustees. 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.

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

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 Township.

**5. RETIREMENT SYSTEMS**

The Township's certified fire fighters belong to the Police and Fire Pension Fund (OP&F). Other employees belong to the Public Employees Retirement System (PERS) of Ohio. OP&F 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 2001 and 2000, members of OP&F contributed 10 percent of their wages. The Township contributed an amount equal to 24 percent of their wages to OP&F.

PERS police members contributed 9 percent and other PERS members contributed 8.5 percent of their gross salaries. The Township contributed an amount equal to 16.7 percent for police and 13.55 percent for all other members of participants' gross salaries for 2001 and from January 1, 2000 through June 30, 2000. PERS temporarily reduced the employer contribution rate to 8.13 percent, effective July 1, 2000 through December 31, 2000.

The Township has paid all contributions required through December 31, 2001.

**SHAWNEE TOWNSHIP  
ALLEN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2001 AND 2000  
(Continued)**

**6. RISK MANAGEMENT**

**A. Commercial Insurance**

The Township obtained commercial insurance for the following risks for the period of January 1, 2000 through July 31, 2001:

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

As of August 1, 2001, the Township obtained insurance through the Ohio Township Association Risk Management Authority.

**B. Risk Pool Membership**

The Township belongs to the Ohio Township Association Risk Management Authority (OTARMA), a risk-sharing pool available to Ohio townships. OTARMA provides property and casualty coverage for its members. OTARMA is a member of the American Public Entity Excess Pool (APEEP). Member governments pay annual contributions to fund OTARMA. OTARMA pays judgments, settlements and other expenses resulting from covered claims that exceed the members' deductibles.

**Casualty Coverage**

OTARMA retains casualty risks up to \$250,000 per occurrence. Claims exceeding \$250,000 are reinsured with APEEP up to \$1,750,000 per claim and \$5,000,000 in the aggregate per year. Governments can elect additional coverage, from \$2,000,000 to \$10,000,000, which the General Reinsurance Corporation will reinsure.

If losses exhaust OTARMA's retained earnings, APEEP covers OTARMA losses up to \$5,000,000 per year, subject to a per-claim limit of \$2,000,000.

**Property Coverage**

OTARMA retains property risks including automobile physical damage up to \$100,000 on any specific loss. The Travelers Indemnity Company reinsures specific losses exceeding \$100,000. The Travelers Indemnity Company also provides aggregate excess coverage for property including automobile physical damage subject to an annual stop loss. When the stop loss is reached in any year, The Travelers Indemnity Company provides coverage in excess of \$10,000.

The aforementioned casualty and property reinsurance agreements do not discharge OTARMA's primary liability for claims payments on covered losses. Claims exceeding coverage limits are the obligation of the respective government.

**SHAWNEE TOWNSHIP  
ALLEN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2001 AND 2000  
(Continued)**

**6. RISK MANAGEMENT (Continued)**

**Financial Position**

OTARMA's financial statements (audited by other accountants) conform with generally accepted accounting principles, and report the following assets, liabilities and retained earnings at December 31:

<b>Casualty Coverage</b>	<b>2001</b>	<b>2000</b>
Assets	\$23,703,776	\$22,684,383
Liabilities	<u>9,379,003</u>	<u>8,924,977</u>
Retained earnings	<u>\$14,324,773</u>	<u>\$13,759,406</u>
<b>Property Coverage</b>	<b>2001</b>	<b>2000</b>
Assets	\$5,011,131	\$4,156,784
Liabilities	<u>647,667</u>	<u>497,831</u>
Retained earnings	<u>\$4,363,464</u>	<u>\$3,658,953</u>

**C. Workmens Compensation Group Rating Plan**

The Township is participating in a group rating plan for workers' compensation as established under Section 4123.29 of the Ohio Revised Code. A group executive committee is responsible for calculating annual rate contributions and rebates, approving the selection of a third party administrator, reviewing and approving proposed third party fees, fees for risk management services, and general management fees, determining ongoing eligibility of each participant and performing any other acts and functions which may be delegated to it by the participating employers.

The intent is to achieve the benefit of a reduced premium for the Township by virtue of its grouping and representation with other participants. The workers compensation experience of the participants is calculated as one experience and a common premium rate is applied to all members. The firm of Gates McDonald and Co. provides administrative, cost control and actuarial services to the group.

**D. Self Insurance**

The Township is also self insured for health insurance. All employees and elected officials are eligible for coverage. The self insurance program pays covered claims to a service provider, and recovers these costs by charging directly to the liable fund.

The Township is not required to obtain an actuarially prepared report of reserves and liabilities. A summary of claims activity follows including claims outstanding at December 31, 2001:

<b>Year</b>	<b>Beginning Balance</b>	<b>Current Year Claims</b>	<b>Claims Payments</b>	<b>Ending Balance</b>
2001	\$72,054	\$478,852	\$376,616	\$174,290
2000	\$0	\$377,069	\$305,015	\$72,054

**SHAWNEE TOWNSHIP  
ALLEN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2001 AND 2000  
(Continued)**

**7. COMPONENT UNIT**

**Shawnee Township Cemetery Association** - Shawnee Township Cemetery Association, Allen County, (the Cemetery) 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 Association is directed by a three-member Board of Trustees appointed by the Shawnee Township Trustees. The Association maintains the township cemetery and provides grounds maintenance, opening and closing of graves, and the sale of grave lots.

The following represents condensed financial information of the Cemetery Association:

<b>Operating Statements</b>	<b>2001</b>	<b>2000</b>
Cash Receipts	\$ 38,814	\$ 30,682
Cash Disbursements	<u>32,915</u>	<u>44,995</u>
Excess of Cash Receipts Over (Under) Cash Disbursements	5,899	(14,313)
Other Receipts	<u>2,500</u>	<u>          </u>
Other Receipts Over (Under) Disbursements	8,399	(14,313)
Fund Balance - Beginning of Year	<u>90,768</u>	<u>105,081</u>
Fund Balance - End of Year	<u>\$ 99,167</u>	<u>\$ 90,768</u>

The Township has not been required to give substantial monetary support in recent years, and the Cemetery is currently generating sufficient revenues to provide for operations. Additional financial information can be obtained by contacting Ruth Smith, Secretary/ Treasurer, at 2785 South Dixie Highway, Lima, Ohio 45804.

**8. JOINTLY GOVERNED ORGANIZATION**

**Allen Water District**- The Allen Water District, (the District), was created by the Court of Common Pleas of Allen County in accordance with the provisions of Section 6119.01 to provide water services to the residents of Bath, American, Perry, and Shawnee Townships. A five (5) member appointed Board of Trustees manage the District. Each member township appoints a member and those members appoint the final member.

Financial information can be obtained by contacting Glenn Hasting, Treasurer, at P.O. Box 724, Lima, Ohio 45802-0724.

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STATE OF OHIO  
OFFICE OF THE AUDITOR

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

Shawnee Township  
Allen County  
2530 Fort Amanda Road  
Lima, Ohio 45804-3795

To the Board of Trustees:

We have audited the accompanying financial statements of Shawnee Township, Allen County (the Township) as of and for the years ended December 31, 2001 and 2000, and have issued our report thereon dated August 14, 2002. 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 Township'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 no instances of noncompliance that are required to be reported under *Government Auditing Standards*. However, we noted certain immaterial instances of noncompliance that we have reported to management of the Township in a separate letter dated August 14, 2002.

**Internal Control Over Financial Reporting**

In planning and performing our audit, we considered the Township'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 Township in a separate letter dated August 14, 2002.

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

A handwritten signature in black ink, appearing to read "Jim Petro", with a large, stylized loop at the end.

**Jim Petro**  
Auditor of State

August 14, 2002

**SHAWNEE TOWNSHIP  
ALLEN COUNTY**

**SCHEDULE OF PRIOR AUDIT FINDINGS  
FISCAL YEAR ENDED DECEMBER 31, 1999**

<b>Finding Number</b>	<b>Finding Summary</b>	<b>Fully Corrected?</b>	<b>Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <i>Explain:</i></b>
1999-001	Ohio Admin. Code 117-3-07 – completion of vouchers for basis of preparation of checks	Yes	Began using UAN
1999-002	Ohio Admin. Code 117-3-09(A) – maintenance of a Receipts Ledger	Yes	Began using UAN
1999-003	Ohio Admin. Code 117-3-08(A) – maintain a Cash Journal	Yes	Began using UAN
1999-004	Ohio Admin. Code 117-3-11(A) – maintain an Appropriations Ledger	Yes	Began using UAN
1999-005	Ohio Rev. Code 5705.41(D) – proper certification of expenditures prior to incurring the obligation	Yes	Began using purchase orders
1999-006	Financial Monitoring	Yes	Trustees approve financial reporting package
1997	Ohio Rev. Code 117.28 - Public money due but not collected on cost of insurance for Karen Mayer (\$1,791.98)	No	Trustees are still in the process of trying to collect the money due them.





STATE OF OHIO  
OFFICE OF THE AUDITOR  

---

JIM PETRO, AUDITOR OF STATE

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**SHAWNEE TOWNSHIP**

**ALLEN 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  
SEPTEMBER 19, 2002**