



**Auditor of State
Betty Montgomery**

**BARLOW TOWNSHIP
WASHINGTON COUNTY**

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**Auditor of State
Betty Montgomery**

INDEPENDENT ACCOUNTANTS' REPORT

Barlow Township
Washington County
P.O. Box 327
Vincent, Ohio 45784

To the Board of Trustees:

We have audited the accompanying financial statements of Barlow Township, Washington County, Ohio (the Township), as of and for the years ended December 31, 2002 and 2001. 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 Barlow Township, Washington County, as of December 31, 2002 and 2001, 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 September 11, 2003 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.

Barlow Township
Washington County
Independent Accountants' Report
Page 2

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 Section 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 that reads "Betty Montgomery". The signature is written in a cursive, flowing style.

Betty Montgomery
Auditor of State

September 11, 2003

**BARLOW TOWNSHIP
WASHINGTON COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES
ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2002**

	<u>Governmental Fund Types</u>			Totals (Memorandum Only)
	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>	
Cash Receipts:				
Local Taxes	\$ 72,879	\$ 121,031	\$ 20,022	\$ 193,910
Intergovernmental	38,972	74,630	20,022	133,624
Special Assessments		4,826		4,826
Earnings on Investments	2,394	681		3,075
Other Revenue	3,465	2,393		5,858
	<u>117,710</u>	<u>203,561</u>	<u>20,022</u>	<u>341,293</u>
Total Cash Receipts				
Cash Disbursements:				
Current:				
General Government	135,841	41,558		177,399
Public Safety	15,740	35,808		51,548
Public Works	15,279	113,787		129,066
Health	4,458			4,458
Capital Outlay	2,000		20,022	22,022
	<u>173,318</u>	<u>191,153</u>	<u>20,022</u>	<u>384,493</u>
Total Cash Disbursements				
Total Cash Receipts Over/(Under) Cash Disbursements	<u>(55,608)</u>	<u>12,408</u>	<u>0</u>	<u>(43,200)</u>
Fund Cash Balances, January 1	<u>125,341</u>	<u>43,082</u>		<u>168,423</u>
Fund Cash Balances, December 31	<u>\$ 69,733</u>	<u>\$ 55,490</u>	<u>\$ 0</u>	<u>\$ 125,223</u>
Reserve for Encumbrances, December 31	<u>909</u>	<u>3,231</u>	<u>0</u>	<u>4,140</u>

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

**BARLOW TOWNSHIP
WASHINGTON COUNTY**

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

	<u>Governmental Fund Types</u>		<u>Totals (Memorandum Only)</u>
	<u>General</u>	<u>Special Revenue</u>	
Cash Receipts:			
Local Taxes	\$ 69,420	\$ 122,184	\$ 191,604
Intergovernmental	82,711	73,510	156,221
Special Assessments		4,913	4,913
Earnings on Investments	5,261	951	6,212
Other Revenue	2,091	4,150	6,241
	<u>159,483</u>	<u>205,708</u>	<u>365,191</u>
Total Cash Receipts			
	<u>159,483</u>	<u>205,708</u>	<u>365,191</u>
Cash Disbursements:			
Current:			
General Government	113,467	47,740	161,207
Public Safety	2,117	43,515	45,632
Public Works	33,936	136,662	170,598
Health	8,353		8,353
Capital Outlay	3,500		3,500
	<u>161,373</u>	<u>227,917</u>	<u>389,290</u>
Total Cash Disbursements			
	<u>161,373</u>	<u>227,917</u>	<u>389,290</u>
Total Cash Receipts Over/(Under) Cash Disbursements	<u>(1,890)</u>	<u>(22,209)</u>	<u>(24,099)</u>
Fund Cash Balances, January 1	<u>127,231</u>	<u>65,291</u>	<u>192,522</u>
Fund Cash Balances, December 31	<u>\$ 125,341</u>	<u>\$ 43,082</u>	<u>\$ 168,423</u>
Reserve for Encumbrances, December 31	<u>\$ 0</u>	<u>\$ 1,531</u>	<u>\$ 1,531</u>

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

**BARLOW TOWNSHIP
WASHINGTON COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2002 AND 2001**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the Entity

Barlow Township, Washington 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 road and bridge maintenance, fire 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.

Money market mutual funds (including STAROhio) are recorded at share values reported by the mutual fund.

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:

Road and Bridge Fund – This fund receives property tax money for constructing, maintaining and repairing Township roads.

**BARLOW TOWNSHIP
WASHINGTON COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2002 AND 2001
(Continued)**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Fund Accounting (Continued)

2. Special Revenue Fund (Continued)

Gasoline Tax Fund – This fund receives gasoline tax money for constructing, maintaining and repairing Township roads.

Permissive Sales Tax Fund – This fund receives a portion of the County's permissive sales tax for constructing, maintaining and repairing Township roads.

3. Capital Projects Fund

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 Capital Projects Fund:

Public Works Project Fund – The Township received a grant from the Ohio Public Works Commission to resurface Township roads.

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 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. The Township did not properly encumber all commitments required by Ohio law.

A summary of 2002 and 2001 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.

**BARLOW TOWNSHIP
WASHINGTON COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2002 AND 2001
(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 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:

	2002	2001
Demand deposits	\$ 81,757	\$ 83,297
Total deposits	81,757	83,297
STAROhio	43,466	85,126
Total investments	43,466	85,126
Total deposits and investments	\$ 125,223	\$ 168,423

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

3. BUDGETARY ACTIVITY

Budgetary activity for the years ending December 31, 2002 and 2001 follows:

2002 Budgeted vs. Actual Receipts

Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$ 118,987	\$ 117,710	\$ (1,277)
Special Revenue	222,974	203,561	(19,413)
Capital Projects	37,569	20,022	(17,547)
Total	\$ 379,530	\$ 341,293	\$ (38,237)

2002 Budgeted vs. Actual Budgetary Basis Expenditures

Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$ 230,300	\$ 174,227	\$ 56,073
Special Revenue	210,197	194,384	15,813
Capital Projects	37,569	20,022	17,547
Total	\$ 478,066	\$ 388,633	\$ 89,433

**BARLOW TOWNSHIP
WASHINGTON COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2002 AND 2001
(Continued)**

3. BUDGETARY ACTIVITY (Continued)

2001 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$ 164,231	\$ 159,483	\$ (4,748)
Special Revenue	201,859	205,708	3,849
Total	\$ 366,090	\$ 365,191	\$ (899)

2001 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$ 276,697	\$ 161,373	\$ 115,324
Special Revenue	258,937	229,448	29,489
Total	\$ 535,634	\$ 390,821	\$ 144,813

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 SYSTEM

The Township's elected officials and 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 2002 and 2001, members of PERS members contributed 8.5% of their gross salaries. The Township contributed an amount equal to 13.55% of participants' gross salaries. The Township has paid all employer contributions required through December 31, 2002.

**BARLOW TOWNSHIP
WASHINGTON COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2002 AND 2001
(Continued)**

6. RISK MANAGEMENT

Risk Pool Membership

The Township belongs to the Ohio Government Risk Management Plan (the "Plan"), an unincorporated non-profit association with approximately 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 coverage, modified for each member's needs. The Plan pays judgments, settlements and other expenses resulting from covered claims that exceed the member's deductible.

The Plan uses conventional insurance coverages and reinsures these coverages. Effective September 1, 2002, the Plan retains 5% of the premium and losses on the first \$500,000 casualty treaty (up to \$25,000 of a loss) and 5% of the first \$1,000,000 property treaty (up to \$50,000 of a loss). The Plan also participates in a loss corridor in its first \$500,000 casualty reinsurance. The corridor includes losses paid between 55% and 65% of premiums earned under this treaty. (Reinsurance coverage would resume after a paid loss ratio of 65% is exceeded.) The individual members are only responsible for their self-retention (deductible) amounts, which vary from member to member.

The Township also provides health, dental and vision insurance coverage to full-time employees through a private carrier

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**Auditor of State
Betty Montgomery**

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

Barlow Township
Washington County
P.O. Box 327
Vincent, Ohio 45784

To the Board of Trustees:

We have audited the accompanying financial statements of Barlow Township, Washington County, Ohio (the Township), as of and for the years ended December 31, 2002 and 2001, and have issued our report thereon dated September 11, 2003. 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 instances of noncompliance that are required to be reported under *Government Auditing Standards*, which are described in the accompanying Schedule of Findings as items 2002-001 and 2002-002. We also noted certain immaterial instances of noncompliance that we have reported to management of the Township in a separate letter dated September 11, 2003.

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. However, we noted a certain matter involving the internal control over financial reporting and its operation that we consider to be a reportable condition. 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 judgment, could adversely affect the Township's ability to record, process, summarize and report financial data consistent with the assertions of management in the financial statements. The reportable condition is described in the accompanying Schedule of Findings as item 2002-003.

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. We believe the reportable condition described above to be a material weakness. We also 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 September 11, 2003.

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 that reads "Betty Montgomery". The signature is written in a cursive, flowing style.

Betty Montgomery
Auditor of State

September 11, 2003

**BARLOW TOWNSHIP
WASHINGTON COUNTY**

**SCHEDULE OF FINDINGS
DECEMBER 31, 2002 AND 2001**

FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS
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FINDING NUMBER 2002-001

Finding for Recovery – Repaid Under Audit

On seven separate occasions, between May 31, 2001 and March 10, 2003, Judith Diane Church, former Township Clerk, converted Township funds for personal use by altering the payee on duplicate Township checks and providing fictitious documentation in bank statements and voucher packages. The voucher packages and checks were presented to the Board of Trustees as legitimate expenditures for road maintenance and equipment. Upon review of these transactions, however, it was discovered that the checks issued were all payable to MBNA America for the purpose of paying off personal credit card transactions, as follows:

Check Number	Date Issued	Payee per Financial Records	Actual Payee	Amount	Fund
13425	5/31/2001	Southeastern Equipment	MBNA America	\$ 3,608.88	Gasoline Tax Fund
13579	9/17/2001	Asphalt Materials, Inc.	MBNA America	2,535.00	Gasoline Tax Fund
13686	11/19/2001	Grimes Sand and Gravel	MBNA America	1,631.14	Gasoline Tax Fund
13795	2/18/2002	Sharon Stone	MBNA America	2,764.70	Gasoline Tax Fund
14069	8/19/2002	Asphalt Materials, Inc.	MBNA America	4,444.08	Road and Bridge Fund
14252	1/20/2003	King Limestone	MBNA America	3,231.30	Motor Vehicle License Tax Fund
14304	3/10/2003	King Limestone	MBNA America	1,484.40	Road and Bridge Fund
Total				<u>\$ 19,699.50</u>	

In accordance with the foregoing facts, and pursuant to Ohio Rev. Code Section 117.28, a finding for recovery is hereby issued for public property converted or misappropriated against Judith Diane Church, former Township Clerk, and the Ohio Government Risk Management Plan, her bonding company, jointly and severally, in the amount of \$19,699.50, in favor of the following Barlow Township funds: Motor Vehicle License Tax Fund for \$3,231.30, Gasoline Tax Fund for \$10,539.72, and Road and Bridge Fund for \$5,928.48.

This Finding for Recovery was repaid in full to the Township on August 15, 2003.

FINDING NUMBER 2002-002

Noncompliance Citation

Ohio Rev. Code Section 5705.41(D) states that no subdivision or taxing authority shall make any contract or order an expenditure of money unless there is attached thereto a certificate of the fiscal officer of the subdivision that the amount required to meet the same has been lawfully appropriated for such purposes and is in the treasury or in the process of collection to the credit of an appropriate fund free from any previous encumbrance. Every such contract made without such a certificate shall be null and void and no warrant shall be issued in payment of any amount due thereon. This Section provides two “exceptions” to the above requirement:

**BARLOW TOWNSHIP
WASHINGTON COUNTY**

**SCHEDULE OF FINDINGS
DECEMBER 31, 2002 AND 2001
(Continued)**

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

FINDING NUMBER 2002-002 (Continued)

Noncompliance Citation (Continued)

Ohio Rev. Code Section 5705.41(D) (Continued)

- A. "Then and Now" Certificate – If no certificate is furnished as required, upon receipt of the fiscal officer's (Township Clerk) certificate that both at the time that the contract or order was made and at the time that the fiscal officer is completing the certification, a sufficient sum was appropriated and free from any previous encumbrances, the Township Trustees (the taxing authority) 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, if such expenditure is otherwise valid.

- B. If the amount involved is less than \$1,000 (which was increased to \$3,000 on April 7, 2003) the fiscal officer may authorize it to be paid without the affirmation of the taxing authority, upon completion of the then and now certificate, provided that the expenditure is otherwise lawful.

Of the expenditures tested, 43% in 2001 and 56% in 2002 did not have the prior certification of the Township Clerk.

We recommend the Township officials and employees obtain the prior certification of the Township Clerk before an obligation is incurred.

FINDING NUMBER 2002-003

Material Weakness – Signing of Checks

As disclosed in Finding Number 2002-001, the former Township Clerk converted Township funds for personal use by altering the payee on duplicate Township checks and providing fictitious documentation in bank statements and voucher packages. The voucher packages and checks were filed in the Township offices as legitimate expenditures for road maintenance and equipment. Upon review of these transactions, however, it was discovered that the checks issued were all payable to MBNA America for the purpose of paying off personal credit card transactions.

This activity could have occurred as the result of either blank checks being presented for the signatures of the Trustees or the Trustees signing checks already made out to MBNA America without regard to the payee or any supporting documentation for the transactions. In addition, some current and former members of the Board of Trustees stated that the signatures on the checks were not their own.

If the Township's blank checks were signed in advance of processing transactions or the checks were made out to unauthorized vendors and subsequently signed by the Trustees, then a significant deficiency exists in the Township's internal control system in regard to its ability to record, process, summarize and report financial data. If unauthorized signatures were used to process these transactions, then a similar deficiency exists in the review and authorization of transactions. Such situations allow fraud and/or other irregularities to occur and go undetected.

**BARLOW TOWNSHIP
WASHINGTON COUNTY**

**SCHEDULE OF FINDINGS
DECEMBER 31, 2002 AND 2001
(Continued)**

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

FINDING NUMBER 2002-003 (Continued)

Material Weakness – Signing of Checks (Continued)

We recommend all checks be fully completed and processed prior to final approval and signing by the Board of Trustees and Township Clerk. Further, procedures should be implemented whereby all supporting documentation is compared to the written checks and the appropriateness of the vendor determined. Any exceptions should be investigated by the Board prior to final processing of the checks. Additionally, the Board of Trustees should be alert to any transaction processed by the Township Clerk that wasn't previously authorized by the Board.



**Auditor of State
Betty Montgomery**

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BARLOW TOWNSHIP

WASHINGTON 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
OCTOBER 16, 2003**