



**Auditor of State
Betty Montgomery**

**DORSET TOWNSHIP
ASHTABULA COUNTY**

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**Auditor of State
Betty Montgomery**

INDEPENDENT ACCOUNTANTS' REPORT

Dorset Township
Ashtabula County
3710 Tower Road
Dorset, Ohio 44032

To the Board of Trustees:

We have audited the accompanying financial statements of Dorset Township, Ashtabula County, (the Township) as of and for the years ended December 31, 2002 and December 31, 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 of the Township 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 August 25, 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.

Dorset Township
Ashtabula County
Independent Accountants' Report
Page 2

This report is intended solely for the information and use of management, the Board 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 that reads "Betty Montgomery". The signature is written in a cursive, flowing style.

Betty Montgomery
Auditor of State

August 25, 2003

**DORSET TOWNSHIP
ASHTABULA 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>	
Cash Receipts:			
Local Taxes	\$25,668	\$47,376	\$73,044
Intergovernmental	10,344	70,015	80,359
Licenses, Permits, and Fees		6,605	6,605
Earnings on Investments	1,865	1,289	3,154
Other Revenue	1,338	4,936	6,274
	<hr/>	<hr/>	<hr/>
Total Cash Receipts	39,215	130,221	169,436
	<hr/>	<hr/>	<hr/>
Cash Disbursements:			
Current:			
General Government	32,910		32,910
Public Safety	105	18,933	19,038
Public Works	13,440	62,054	75,494
Health	4,771	6,839	11,610
Miscellaneous	29		29
Capital Outlay		51,159	51,159
	<hr/>	<hr/>	<hr/>
Total Cash Disbursements	51,255	138,985	190,240
	<hr/>	<hr/>	<hr/>
Total Receipts Over/(Under) Disbursements	(12,040)	(8,764)	(20,804)
	<hr/>	<hr/>	<hr/>
Other Financing Receipts and (Disbursements):			
Transfers-In		2,500	2,500
Transfers-Out	(2,500)		(2,500)
	<hr/>	<hr/>	<hr/>
Total Other Financing Receipts/(Disbursements)	(2,500)	2,500	0
	<hr/>	<hr/>	<hr/>
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	(14,540)	(6,264)	(20,804)
	<hr/>	<hr/>	<hr/>
Fund Cash Balances, January 1	126,127	132,451	258,578
	<hr/>	<hr/>	<hr/>
Fund Cash Balances, December 31	\$111,587	\$126,187	\$237,774
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

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

**DORSET TOWNSHIP
ASHTABULA 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>		Totals (Memorandum Only)
	<u>General</u>	<u>Special Revenue</u>	
Cash Receipts:			
Local Taxes	\$25,363	\$46,765	\$72,128
Intergovernmental	56,195	70,708	126,903
Special Assessments		1,202	1,202
Licenses, Permits, and Fees	100	4,889	4,989
Earnings on Investments	2,693	1,632	4,325
Other Revenue	2,216	3,784	6,000
	<hr/>	<hr/>	<hr/>
Total Cash Receipts	86,567	128,980	215,547
	<hr/>	<hr/>	<hr/>
Cash Disbursements:			
Current:			
General Government	35,949	18,951	54,900
Public Safety	23,497	10,733	34,230
Public Works		72,735	72,735
Health	4,365		4,365
Miscellaneous	35		35
Capital Outlay		22,406	22,406
	<hr/>	<hr/>	<hr/>
Total Cash Disbursements	63,846	124,825	188,671
	<hr/>	<hr/>	<hr/>
Total Receipts Over/(Under) Disbursements	22,721	4,155	26,876
	<hr/>	<hr/>	<hr/>
Other Financing Receipts and (Disbursements):			
Transfers-In		2,500	2,500
Transfers-Out	(2,500)		(2,500)
	<hr/>	<hr/>	<hr/>
Total Other Financing Receipts/(Disbursements)	(2,500)	2,500	0
	<hr/>	<hr/>	<hr/>
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	20,221	6,655	26,876
	<hr/>	<hr/>	<hr/>
Fund Cash Balances, January 1	105,906	125,796	231,702
	<hr/>	<hr/>	<hr/>
Fund Cash Balances, December 31	<u>\$126,127</u>	<u>\$132,451</u>	<u>\$258,578</u>

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

**DORSET TOWNSHIP
ASHTABULA COUNTY**

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the Entity

Dorset Township, Ashtabula 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, cemetery maintenance, and 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.

The Township maintained a general operating account and investments consisting of certificates of deposit, which are valued at cost.

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 from trusts or 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 and bridges.

**DORSET TOWNSHIP
ASHTABULA COUNTY**

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

2. Special Revenue Funds

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

Fire Levy Funds – These funds receive property tax money for maintaining/purchasing equipment and covering costs for providing emergency fire services.

Community Center Levy Fund - This fund receives property tax money for maintaining/purchasing equipment and covering costs for the upkeep of the community center.

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 function 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. 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 Township to reserve (encumber) appropriations when individual commitments are made. The Township did not use the encumbrance method of accounting.

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.

**DORSET TOWNSHIP
ASHTABULA 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	\$192,774	\$213,578
Certificates of Deposit	45,000	45,000
Total deposits	\$237,774	\$258,578

Deposits: Deposits are either (1) insured by the Federal Depository 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	\$79,451	\$39,215	(\$40,236)
Special Revenue	119,132	132,721	13,589
Total	\$198,583	\$171,936	(\$26,647)

2002 Budgeted vs. Actual Budgetary Basis Expenditures

Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$69,225	\$53,755	\$15,470
Special Revenue	137,198	138,985	(1,787)
Total	\$206,423	\$192,740	\$13,683

2001 Budgeted vs. Actual Receipts

Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$79,452	\$86,567	\$7,115
Special Revenue	119,128	131,480	12,352
Total	\$198,580	\$218,047	\$19,467

**DORSET TOWNSHIP
ASHTABULA COUNTY**

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

3. BUDGETARY ACTIVITY (Continued)

2001 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$67,422	\$66,346	\$1,076
Special Revenue	140,221	124,825	15,396
Total	\$207,643	\$191,171	\$16,472

Ohio Revised Code § 5705.41(B), prohibits a subdivision from making an expenditure unless it has been appropriated. Expenditures exceeded appropriations by the following material amounts in the Gas Tax Fund (\$14,253) and Road & Bridge Fund (\$4,634) in 2002 and the Road & Bridge Fund (\$9,028) in 2001.

Ohio Revised Code § 5705.41 (D) requires the Township to certify purchases prior to the obligation being incurred. The Township did not comply with this section of the Code.

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

**DORSET TOWNSHIP
ASHTABULA COUNTY**

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

6. RISK MANAGEMENT

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 Insurance

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 \$10,000 on any specific loss with an annual aggregate of \$700,000 for 2001 and \$1,250,000 for 2002. The Travelers Indemnity Company reinsures specific losses exceeding up \$10,000 if the annual aggregate is reached and all specific losses exceeding \$100,000. APEEP's Operating Fund and Guarantee Fund pay for losses and loss adjustment expenses should they exceed operating contributions.

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.

Financial Position

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

**DORSET TOWNSHIP
ASHTABULA COUNTY**

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

6. RISK MANAGEMENT (Continued)

<u>Casualty Coverage</u>	<u>2001</u>	<u>2002</u>
Assets	\$23,703,776	\$23,757,036
Liabilities	(9,379,003)	(9,197,512)
Retained Earnings	<u>\$14,324,773</u>	<u>\$14,559,524</u>
<u>Property Coverage</u>		
Assets	\$5,011,131	\$6,596,996
Liabilities	(647,667)	(1,204,326)
Retained Earnings	<u>\$4,363,464</u>	<u>\$5,392,670</u>

7. LEGAL COMPLIANCE

The Township did not deduct the required taxes from employees compensation and remit said tax to the federal or state governments, as required by Section 26 United States Code 3402 or Ohio Revised Code Section 5747.06.



Auditor of State Betty Montgomery

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

Dorset Township
Ashtabula County
3710 Tower Road
Dorset, Ohio 44032

To the Board of Trustees:

We have audited the accompanying financial statements of Dorset Township, Ashtabula County, (the Township), as of and for the years ended December 31, 2002 and 2001, and have issued our report thereon dated August 25, 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 through 2002-003. We also noted certain immaterial instances of noncompliance that we have reported to management of Dorset Township in a separate letter dated August 25, 2003.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered 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 one 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. A reportable condition is described in the accompanying schedule of findings as item 2002-004.

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, we believe the reportable condition described above is 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 August 25, 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

August 25, 2003

**DORSET TOWNSHIP
ASHTABULA COUNTY**

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

Noncompliance Citations:

<i>Finding Number</i>	2002-001*	
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Sections 26 United States Code 3402 (federal) and **Ohio Revised Code § 5747.06** (state) provide that every employer making payment of compensation to an employee who is a taxpayer shall withhold from such compensation federal and state taxes (respectively) computed in such a manner as to result in an amount substantially equivalent to the tax reasonably estimated to be due.

The Township did not deduct federal and/or state taxes from its employees.

<i>Finding Number</i>	2002-002*	
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Ohio Revised Code § 5705.41(B), prohibits a subdivision from making an expenditure unless it has been properly appropriated. Expenditures exceeded appropriations by material amounts in the Gas Tax (\$14,253) and Road & Bridge (\$4,634) Funds in 2002 and the Road & Bridge (\$9,028) Fund in 2001.

The Clerk should deny payment requests exceeding appropriations. The Clerk may request the Trustees to approve increased expenditure levels by increasing appropriations and amending estimated resources, if necessary.

<i>Finding Number</i>	2002-003*	
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Ohio Revised Code § 5705.41(D), provides 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. The amounts so certified shall be recorded against the applicable appropriation account.

This Section also provides two "exceptions" to the above requirements:

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 Township 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.

If the amount involved is less than one thousand dollars, the fiscal officer may authorize it to be paid without affirmation of the authority.

In all instances, the Township Clerk did not issue purchase orders and/or Then and Now Certificates to encumber the Township's purchase commitments prior to purchase/receipt of goods and/or services.

**DORSET TOWNSHIP
ASHTABULA COUNTY**

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

Material Weakness:

<i>Finding Number</i>	2002-004	
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Ohio Administrative Code § 117-2-02 provides guidance that all local public offices shall maintain an accounting system and accounting records sufficient to enable the public office to identify, assemble, label, classify, record and report its transactions, maintain accountability for the related assets, document compliance with finance-related legal and contractual requirements and prepare financial statements required by rule **117-2-03** of the **Ohio Administrative Code**. Although improvement was made from the prior audit period, the financial records of the Township were deficient in several areas such as:

- The Receipt and Appropriation Ledgers did not include account numbers or budget estimates at the legal level of control; thusly, revenues anticipated to be collected and unencumbered balances, respectively, were not reflected; and
- The Cash Journal did not include year-to-date totals, therefore, the total of all fund balances in the Cash Journal were not reconciled with the cash balance in the depositories. The Cash Journal was not reconciled to the subsidiary ledgers, such as the Receipts and Appropriation Ledgers, which contained various reclassifications and adjustments when examined by the auditors. In addition, the Cash Journal pages were not numbered.

We recommend that the Board of Township Trustees carefully review this matter and strongly consider implementing an electronic data processing system to maintain the Township's financial activity. The Auditor of State provides Townships access to the Uniform Accounting Network (UAN) System. Besides providing an electronic accounting mechanism, the UAN system provides certain administrative controls which may facilitate the Board's monitoring of the Township's financial activity. Furthermore, the UAN system may also assist the Township in complying with certain applicable provisions of the Revised and Administrative Codes.

* Repeat from prior audit.

**DORSET TOWNSHIP
ASHTABULA COUNTY**

**SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEARS ENDED DECEMBER 31, 2002 AND 2001**

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <i>Explain:</i>
2000-411040-001	Ohio Admin. Code § 117-3-01-117-3-04	No	Not corrected. OAC provisions have changed since prior audit.
2000-411040-002	Ohio Admin. Code § 117-3-08	No	Not corrected. OAC provisions have changed since prior audit.
2000-411040-003	Ohio Admin. Code § 117-3-09	No	Not corrected. OAC provisions have changed since prior audit.
2000-411040-004	Ohio Admin. Code § 117-3-11	No	Not corrected. OAC provisions have changed since prior audit.
2000-411040-005	§ 26 United States Code 3402 (federal) and Ohio Revised Code § 5747.06 (state)	No	Not corrected. Repeated in this audit.
2000-411040-006	Ohio Revised Code § 5705.41(B)	No	Not corrected. Same citation as prior audit, different funds affected.
2000-411040-007	Financial records deficiencies	No	Partially corrected as improvement was made from prior audit period.
2000-411040-008	Ohio Revised Code § 5705.41(D)	No	Not corrected. Repeated in this audit.



**Auditor of State
Betty Montgomery**

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800-282-0370

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DORSET TOWNSHIP

ASHTABULA 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 30, 2003**