



**Auditor of State
Betty Montgomery**

VILLAGE OF BUCKEYE LAKE
LICKING COUNTY

TABLE OF CONTENTS

TITLE	PAGE
Independent Accountants' Report.....	1
Combined Statement of Cash Receipts, Cash Disbursements, and Changes in Fund Cash Balances - All Governmental Fund Types - For the Year Ended December 31, 2002.....	3
Statement of Cash Receipts, Cash Disbursements, and Changes in Fund Cash Balance - Agency Fund - For the Year Ended December 31, 2002.....	4
Notes to the Financial Statements.....	5
Independent Accountants' Report on Compliance and on Internal Control Required by <i>Government Auditing Standards</i>	13
Schedule of Findings.....	15

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**Auditor of State
Betty Montgomery**

INDEPENDENT ACCOUNTANTS' REPORT

Village of Buckeye Lake
Licking County
P.O. Box 27
Buckeye Lake, Ohio 43008

We have audited the accompanying financial statements of the Village of Buckeye Lake, Licking County, Ohio, (the Village) as of and for the year ended December 31, 2002. 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 accounting principles generally accepted in the United States of America.

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 Village as of December 31, 2002, 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 June 20, 2003 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.

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Village of Buckeye Lake
Licking County
Independent Accountants' Report
Page 2

This report is intended solely for the information and use of 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.

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

Betty Montgomery
Auditor of State

June 20, 2003

**VILLAGE OF BUCKEYE LAKE
LICKING 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>			<u>Totals (Memorandum Only)</u>
	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>	
Cash Receipts:				
Property Tax and Other Local Taxes	\$106,383	\$229,694	\$0	\$336,077
Special Assessments	0	24,989	0	24,989
Intergovernmental Receipts	66,771	134,263	0	201,034
Charges for Services	23,348	0	0	23,348
Fines, Licenses, and Permits	41,891	0	0	41,891
Earnings on Investments	4,488	92	0	4,580
Miscellaneous	24,826	10,148	0	34,974
	<u>267,707</u>	<u>399,186</u>	<u>0</u>	<u>666,893</u>
Total Cash Receipts				
	<u>267,707</u>	<u>399,186</u>	<u>0</u>	<u>666,893</u>
Cash Disbursements:				
Current:				
Security of Persons and Property	131,823	253,836	0	385,659
Public Health Services	6,013	0	0	6,013
Leisure Time Activities	9,758	0	0	9,758
Community Environment	9,525	3,599	0	13,124
Basic Utility Services	0	547	0	547
Transportation	4,200	68,181	0	72,381
General Government	119,035	0	0	119,035
Debt Service:				
Principal Payments	10,000	25,000	0	35,000
Interest Payments	0	2,476	20,500	22,976
Capital Outlay	0	7,648	0	7,648
	<u>290,354</u>	<u>361,287</u>	<u>20,500</u>	<u>672,141</u>
Total Cash Disbursements				
	<u>290,354</u>	<u>361,287</u>	<u>20,500</u>	<u>672,141</u>
Total Receipts Over/(Under) Disbursements	<u>(22,647)</u>	<u>37,899</u>	<u>(20,500)</u>	<u>(5,248)</u>
Other Financing Receipts and (Disbursements):				
Transfers-In	0	0	20,500	20,500
Transfers-Out	(20,500)	0	0	(20,500)
Other Financing Uses	(9,554)	0	0	(9,554)
	<u>(30,054)</u>	<u>0</u>	<u>20,500</u>	<u>(9,554)</u>
Total Other Financing Receipts/(Disbursements)				
	<u>(30,054)</u>	<u>0</u>	<u>20,500</u>	<u>(9,554)</u>
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	<u>(52,701)</u>	<u>37,899</u>	<u>0</u>	<u>(14,802)</u>
Fund Cash Balances, January 1	<u>347,214</u>	<u>306,067</u>	<u>0</u>	<u>653,281</u>
Fund Cash Balances, December 31	<u>\$294,513</u>	<u>\$343,966</u>	<u>\$0</u>	<u>\$638,479</u>
Reserves for Encumbrances, December 31	<u>\$10,298</u>	<u>\$8,916</u>	<u>\$0</u>	<u>\$19,214</u>

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

VILLAGE OF BUCKEYE LAKE
LICKING COUNTY

STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCE - AGENCY FUND
FOR THE YEAR ENDED DECEMBER 31, 2002

	<u>Agency</u>
Operating Cash Receipts:	
Fees and Fines Collected	<u>\$36,042</u>
Non-Operating Cash Disbursements:	
Fees and Fines Distributed	<u>35,507</u>
Total Non-Operating Cash Disbursements	<u>35,507</u>
Net Receipts Over/(Under) Disbursements	535
Fund Cash Balance, January 1	<u>845</u>
Fund Cash Balance, December 31	<u><u>\$1,380</u></u>

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

**VILLAGE OF BUCKEYE LAKE
LICKING COUNTY**

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the Entity

The Village of Buckeye Lake, Licking 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 contracts with Licking Township and Union Township to provide fire protection 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. Investments

Certificates of deposit are valued at cost. Investments are included in fund cash balances. 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.

Police Levy Fund - This fund receives property tax money to pay for providing security of persons and property.

**VILLAGE OF BUCKEYE LAKE
LICKING COUNTY**

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Fund Accounting (Continued)

2. Special Revenue Funds (Continued)

Fire Levy Fund - This fund receives property tax money to pay for providing fire protection and emergency medical services.

3. Capital Project Fund

This fund is used to account for receipts that are restricted for the acquisition or construction of major capital projects (except those financed through enterprise or trust funds). The Village had the following significant capital project fund:

Water Study Fund - This fund received loan proceeds from the Ohio Water Development Authority (OWDA) in prior years. The proceeds are being used to design and conduct a study for water facilities and to retire related debt.

4. Fiduciary Fund (Agency Fund)

Funds for which the Village is acting in an agency capacity are classified as agency funds. The Village had the following significant Agency Fund:

Mayor's Court Fund - This fund receives monies from collections on fines imposed from tickets issued by the Village's police protection force. Funds are collected in part on behalf of the State of Ohio.

E. Budgetary Process

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

1. Appropriations

Budgetary expenditures (that is, disbursements and encumbrances) may not exceed appropriations at the fund, function or object level of control, and appropriations may not exceed estimated resources. The 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.

**VILLAGE OF BUCKEYE LAKE
LICKING COUNTY**

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Budgetary Process (Continued)

3. Encumbrances

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

A summary of 2002 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.

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 Village's basis of accounting.

2. EQUITY IN POOLED CASH

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:

Demand deposits	\$593,070
Certificates of deposit	46,789
Total deposits	\$639,859

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 year ended December 31, 2002 follows:

Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$276,980	\$267,707	(\$9,273)
Special Revenue	414,933	399,186	(15,747)
Capital Projects	20,500	20,500	0
Total	\$712,413	\$687,393	(\$25,020)

**VILLAGE OF BUCKEYE LAKE
LICKING COUNTY**

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

3. BUDGETARY ACTIVITY (Continued)

Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$398,777	\$330,706	\$68,071
Special Revenue	479,972	370,203	109,769
Capital Projects	20,500	20,500	0
Total	\$899,249	\$721,409	\$177,840

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 payments, 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.

5. DEBT

Debt outstanding at December 31 was as follows:

	Principal	Interest Rate
Ohio Water Development Authority Loan - 1997	\$10,000	0%
Ohio Water Development Authority Loan - 1995	\$253,007	0%
General Obligation Note - Fire Truck	\$25,000	5%
Mortgage Note	\$10,000	0%
Total	\$298,007	

The 1997 Ohio Water Development Authority (OWDA) loan relates to a water study. The loan will be repaid in annual installments of \$2,500 over ten years. The 1995 OWDA loan also relates to a water study. This loan will be repaid in annual installments of \$18,000 with the remaining amount of the loan due on July 1, 2005 or when construction of the system begins, whichever comes first. The loans will be repaid with General Fund Revenues.

The general obligation note relates to the purchase of a fire truck. The note will be repaid in annual installments of \$25,000, plus interest, over five years.

The mortgage note relates to property purchased for expansion of the utility department. The note will be repaid in annual installments of \$10,000.

All debt is collateralized by the Village's taxing authority.

**VILLAGE OF BUCKEYE LAKE
LICKING COUNTY**

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

5. DEBT (Continued)

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

	<u>OWDA Loan - 1997</u>	<u>OWDA Loan - 1995</u>	<u>General Obligation Note</u>	<u>Mortgage Note</u>
Year ending December 31:				
2003	\$2,500	\$18,000	\$26,240	\$10,000
2004	2,500	18,000	0	0
2005	2,500	217,007	0	0
2006	2,500	0	0	0
Total	<u>\$10,000</u>	<u>\$253,007</u>	<u>\$26,240</u>	<u>\$10,000</u>

In addition to the debt described above, the Village has also entered into two lease agreements with the Case Credit Corporation for the purchase of a backhoe and with Fackler Country Gardens, Inc. for the purchase of a mower. The backhoe lease will be for four years starting March 3, 2003 and the mower lease will be for three years starting May 16, 2002. The following table describes the scheduled payments on these two leases:

	<u>Backhoe Lease</u>	<u>Mower Lease</u>
Year ending December 31:		
2003	\$11,390	\$3,240
2004	11,390	3,240
2005	11,390	810
2006	11,390	0
Total	<u>\$45,560</u>	<u>\$7,290</u>

6. RETIREMENT SYSTEMS

The Village's law enforcement officers belong to the Ohio Police and Fire Pension Funds (OP&F). Other full-time 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 2002, OP&F participants contributed 10% of their wages. The Village contributed an amount equal to 19.5% of police participant wages. PERS members contributed 8.5% of their wages. The Village contributed an amount equal to 13.55% of participants' gross salaries. The Village has paid all contributions required through December 31, 2002.

**VILLAGE OF BUCKEYE LAKE
LICKING COUNTY**

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

7. RISK POOL MEMBERSHIP

The Government belongs to the Public Entities Pool of Ohio ("PEP"), a risk-sharing pool available to Ohio local governments. PEP provides property and casualty insurance for its members. PEP is a member of the American Public Entity Excess Pool (APEEP). Member governments pay annual contributions to fund PEP. PEP pays judgments, settlements and other expenses resulting from covered claims that exceed the members' deductibles.

Casualty Coverage

PEP retains casualty risks up to \$250,000 per claim, including loss adjustment expenses. 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, from the General Reinsurance Corporation.

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

Property Coverage

PEP 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 losses exceeding \$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 PEP's primary liability for claims payments on covered losses. Claims exceeding coverage limits are the obligation of the respective government.

Financial Position

PEP'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:

<u>Casualty Coverage</u>	<u>2002</u>	<u>2001</u>
Assets	\$20,174,977	\$19,358,458
Liabilities	(8,550,749)	(8,827,588)
Retained earnings	<u>\$11,624,228</u>	<u>\$10,530,870</u>

<u>Property Coverage</u>	<u>2002</u>	<u>2001</u>
Assets	\$2,565,408	1,890,323
Liabilities	(655,318)	(469,100)
Retained earnings	<u>\$1,910,090</u>	<u>\$1,421,223</u>

**VILLAGE OF BUCKEYE LAKE
LICKING COUNTY**

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

8. SUBSEQUENT EVENT

On February 7, 2003, the Board of Tax Appeals of the State of Ohio remanded to the Licking County Budget commission with orders to make an allocation of the 1997-2002 Undivided Local Government Fund (ULGF) and the 1997-2002 Undivided Local Government Revenue Assistance Fund (ULGRAAF) in compliance with provisions of Ohio Revised Code Sections 5747.51 and 5747.62. In summary, the Board of Tax Appeals found that no alternative apportionment or formula allowed under Ohio Revised Code 5747.53 and 5747.63 was legally effective.

The County Budget Commission plans to appeal the ruling and the effect on future local government distributions cannot be determined at this time.

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**Auditor of State
Betty Montgomery**

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

Village of Buckeye Lake
Licking County
P.O. Box 27
Buckeye Lake, Ohio 43008

We have audited the accompanying financial statements of the Village of Buckeye Lake, Licking County, Ohio, (the Village) as of and for the year ended December 31, 2002, and have issued our report thereon dated June 20, 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 Village's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed an instance of noncompliance that is required to be reported under *Government Auditing Standards* and which is described in the accompanying schedule of findings as item 2002-001. We also noted certain immaterial instances of noncompliance that we have reported to management of the Village in a separate letter dated June 20, 2003.

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. However, we noted a matter involving the internal control over financial reporting and its operation that we consider to be a reportable condition. A reportable condition involves a matter 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 Village'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 2002-002.

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 that the reportable condition described above is not a material weakness. 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 separate letter dated June 20, 2003.

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

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

Betty Montgomery
Auditor of State

June 20, 2003

**VILLAGE OF BUCKEYE LAKE
LICKING COUNTY**

**SCHEDULE OF FINDINGS
DECEMBER 31, 2002**

FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS
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Finding Number	2002-001
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Noncompliance Citation - Finding for Recovery

Ohio Rev. Code Section 9.39 states all “public officials are liable for all public money received or collected by them or by their subordinates under color of office.”

Receipts issued for Mayor’s Court fines and fees by the Mayor’s Court Clerk and Assistant Mayor’s Court Clerk totaled one thousand eight hundred thirteen dollars (\$1,813) more than deposits made to the Mayor’s Court Bank Account. Duplicate receipts issued by the Mayor’s Court Clerk totaled one hundred dollars (\$100) more than deposits and receipts issued by the Assistant Mayor’s Court Clerk totaled one thousand seven hundred thirteen dollars (\$1,713) more than deposits.

In accordance with the forgoing facts, and pursuant to Ohio Revised Code Section 117.28, a Finding for Recovery for public money collected but not accounted for is hereby issued against Lauralyn Palmer, Mayor’s Court Clerk and Sharon Mattingly, Assistant Mayor’s Court Clerk in the amount of one hundred dollars (\$100) and one thousand seven hundred thirteen dollars (\$1,713) respectively, and Public Entities Pool of Ohio, their bonding company, jointly and severally, in favor of the Village of Buckeye Lake Mayor’s Court Account.

Finding Number	2002-002
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Reportable Condition - Mayor’s Court

The following internal control weaknesses were noted over departmental operations:

- a. The Mayor’s Court bank account was not reconciled each month with an open items list detailing fines collected and yet to be distributed.
- b. The monthly Mayor’s Court Report did not contain receipt numbers or explanations for gaps in receipt sequences. Furthermore, the report did not detail the account status of partial payments, i.e. amount already paid and amount still remaining to be paid or if the payment was made in full. Finally, the report did not list corresponding case numbers for the receipts.
- c. The Mayor’s Court Docket was not being updated for payments made on a payment plan.

**VILLAGE OF BUCKEYE LAKE
LICKING COUNTY**

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

Reportable Condition - Mayor's Court - (Continued)

The above weaknesses can result in an inability to manage and monitor Mayor's Court operations in an effective manner, and as noted when testing Mayor's Court activity, can result in irreconcilable errors.

To strengthen internal control, we recommend:

- a. The Mayor's Court Clerk should reconcile the cash book to the bank balance on a monthly basis. In addition, these reconciliations should be reviewed by the Mayor and the review evidenced by his initials.
- b. The Mayor's Court Clerk should include sufficient detail in the monthly Mayor's Court Report to enable the Mayor, Village Council and other management officials reviewing it, to determine whether it is complete. That is, all receipts listed should disclose whether the payment was part of a payment plan or for payment in full. For payment plan payments, the amounts already paid and the amount still owed should also be listed. The report should include case numbers for each receipt. Finally, the report should include receipt numbers and where gaps in the receipt numbers are noted, a brief explanation of the reasons should be documented. Inconsistencies should be investigated by the Mayor.
- c. The Mayor's Court Clerk should accurately track payments being made on a payment plan in the Mayor's Court Docket which should agree to what is reported to the Mayor and Council in the Monthly Mayor's Court Reports.



**Auditor of State
Betty Montgomery**

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VILLAGE OF BUCKEYE LAKE

LICKING 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**