



**Auditor of State
Betty Montgomery**

WARREN TOWNSHIP
TRUMBULL COUNTY

JANUARY 1, 2001 THROUGH DECEMBER 31, 2002

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**Auditor of State
Betty Montgomery**

REPORT OF INDEPENDENT ACCOUNTANTS

Warren Township
Trumbull County
3765 West Market Street, P.O. Box 307
Warren, Ohio 44430

To the Board of Trustees:

We have audited the accompanying financial statements of Warren Township (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 and reserves for encumbrances of the Township as of December 31, 2002 and December 31, 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 June 24, 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.

Warren of Township
Trumbull County
Report of Independent Accountants
Page 2

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

Betty Montgomery
Auditor of State

June 24, 2003

**WAREN TOWNSHIP
TRUMBULL COUNTY**

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

	<u>Governmental Fund Types</u>				<u>Fiduciary Funds</u>	<u>Totals (Memorandum Only)</u>
	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Expendable Trust</u>	
Cash Receipts:						
Local Taxes	\$84,253	\$1,089,599	\$0	\$0	\$0	\$1,173,852
Intergovernmental	223,854	122,760	0	91,886	0	438,500
Special Assessments	0	33,730	0	0	0	33,730
Licenses, Permits, and Fees	2,546	136,838	0	0	0	19,384
Fines, Forfeitures, and Penalties	18,901	31,356	0	0	0	50,257
Earnings on Investments	29,955	0	0	0	417	0,372
Other Revenue	45,235	94,520	0	0	4,402	144,157
Total Cash Receipts	404,744	1,508,803	0	91,886	4,819	2,010,252
Cash Disbursements:						
Current:						
General Government	162,847	0	0	0	0	162,847
Public Safety	45,560	872,006	0	0	0	917,566
Public Works	0	347,937	0	91,886	0	439,823
Health	16,690	14,947	0	0	0	31,637
Human Services	31,319	0	0	0	0	31,319
Misc	0	0	0	0	5,731	5,731
Capital Outlay	10,790	241,143	0	0	0	251,933
Total Cash Disbursements	267,206	1,476,033	0	91,886	5,731	1,840,856
Total Receipts Over/(Under) Disbursements	137,538	32,770	0	0	(912)	169,396
Other Financing Receipts and (Disbursements):						
Other Sources	18,272	0	0	0	0	18,272
Total Other Financing Receipts/(Disbursements)	18,272	0	0	0	0	18,272
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	155,810	32,770	0	0	(912)	187,668
Fund Cash Balances, January 1	645,217	1,132,028	52,211	0	18,634	1,848,090
Fund Cash Balances, December 31	<u>801,027</u>	<u>1,164,798</u>	<u>52,211</u>	<u>0</u>	<u>17,722</u>	<u>2,035,758</u>
Reserve for Encumbrances, December 31	<u>3,696</u>	<u>36,607</u>	<u>0</u>	<u>0</u>	<u>4,965</u>	<u>45,268</u>

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

WARREN TOWNSHIP
TRUMBULL COUNTY

STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES
NON-EXPENDABLE TRUST FUND
FOR THE YEAR ENDED DECEMBER 31, 2002

	<u>Fiduciary Fund Types</u>
	<u>Nonexpendable Trust</u>
Operating Cash Receipts:	
Earnings on Investments	\$55
Total Operating Cash Receipts	55
Operating Cash Disbursements:	
Total Operating Cash Disbursements	0
Operating Income/(Loss)	55
Net Receipts Over/(Under) Disbursements	55
Fund Cash Balances, January 1, 2002	3,383
Fund Cash Balances, December 31, 2002	<u>\$3,438</u>

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

**WARREN TOWNSHIP
TRUMBULL COUNTY**

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

	<u>Governmental Fund Types</u>			<u>Fiduciary Funds</u>	<u>Totals (Memorandum Only)</u>
	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Expendable Trust</u>	
Cash Receipts:					
Local Taxes	\$83,408	\$1,083,329	\$0	\$0	\$1,166,737
Intergovernmental	255,319	124,361	0	0	379,680
Special Assessments	0	33,463	0	0	33,463
Charges for Services	0	115,454	0	0	115,454
Licenses, Permits, and Fees	3,496	20,863	0	0	24,359
Fines, Forfeitures, and Penalties	20,788	0	0	0	20,788
Earnings on Investments	50,829	0	0	417	51,246
Other Revenue	56,207	78,185	0	0	134,392
Total Cash Receipts	<u>470,047</u>	<u>1,455,655</u>	<u>0</u>	<u>417</u>	<u>1,926,119</u>
Cash Disbursements:					
Current:					
General Government	154,575	3,000	0	0	157,575
Public Safety	41,693	919,844	0	0	961,537
Public Works	0	318,314	0	0	318,314
Health	16,419	14,553	0	0	30,972
Human Services	28,475	0	0	0	28,475
Misc	0	0	0	0	0
Capital Outlay	39,154	78,737	0	0	117,891
Total Cash Disbursements	<u>280,316</u>	<u>1,334,448</u>	<u>0</u>	<u>0</u>	<u>1,614,764</u>
Total Receipts Over/(Under) Disbursements	189,731	121,207	0	417	311,355
Other Financing Receipts and (Disbursements):					
Other Sources	2,865	0	0	0	2,865
Total Other Financing Receipts/(Disbursements)	<u>2,865</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,865</u>
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	192,596	121,207	0	417	314,220
Fund Cash Balances, January 1	452,621	1,010,821	52,211	18,217	1,533,870
Fund Cash Balances, December 31	<u>645,217</u>	<u>1,132,028</u>	<u>52,211</u>	<u>18,634</u>	<u>1,848,090</u>
Reserve for Encumbrances, December 31	<u>10,741</u>	<u>38,255</u>	<u>0</u>	<u>0</u>	<u>48,996</u>

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

WARREN TOWNSHIP
TRUMBULL COUNTY

STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES
NON-EXPENDABLE TRUST FUND
FOR THE YEAR ENDED DECEMBER 31, 2001

	<u>Fiduciary Fund Types</u>
	<u>Nonexpendable Trust</u>
Operating Cash Receipts:	
Earnings on Investments	\$121
Total Operating Cash Receipts	121
Operating Cash Disbursements:	
Total Operating Cash Disbursements	0
Operating Income/(Loss)	121
Net Receipts Over/(Under) Disbursements	121
Fund Cash Balances, January 1, 2001	3,262
Fund Cash Balances, December 31, 2001	<u>\$3,383</u>

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

**WARREN TOWNSHIP
TRUMBULL COUNTY**

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the Entity

Warren Township, Trumbull 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, including road and bridge maintenance, cemetery 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

The Township has a NOW account with Second National Bank.

The investment in STAR Ohio (the State Treasurer's Investment pool) is valued at amounts reported by the State Treasurer.

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 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:

WARREN TOWNSHIP
TRUMBULL COUNTY

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

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

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

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

Police District Fund - This fund receives property tax money to provide police protection to the residents of the Township.

Fire District Fund - This fund receives property tax money to provide fire protection to the residents of the Township.

3. **Debt Service Fund**

The Debt Service Fund is used to accumulate resources for the payment of bond and note indebtedness.

4. **Capital Project Funds**

These funds are 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 Township had the following significant capital project fund:

Issue II Fund - The Township received a grant from the State of Ohio for the 2001 Safety Upgrade Project.

5. **Fiduciary Funds (Trust Funds)**

These funds are used to account for assets held by the Township in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and/or other funds where the principal must be kept intact, but the interest or income may be expended. The Township had the following significant trust funds:

Expendable Trust Funds

Johnson Community Center Trust Fund – This fund receives donations and interest to be used for the operations of the Community Center.

Non-Expendable Trust Fund

Cemetery Bequest Fund: These revenues are used for the care and maintenance of cemetery plots.

**WARREN TOWNSHIP
TRUMBULL COUNTY**

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – (Continued)

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 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.

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.

**WARREN TOWNSHIP
TRUMBULL COUNTY**

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

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	(\$157,756)	(\$32,282)
Star Ohio	\$3,096	\$3,040
Repurchase agreement	2,193,856	1,880,715
Total investments	\$2,196,952	\$1,883,755
Total deposits and investments	2,039,196	1,851,473

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

Investments: The Township's financial institution transfers securities to the Township's agent to collateralize repurchase agreements. The Securities are not in the Township's name. Investments in STAR Ohio are not evidenced by securities that exist in physical or book entry form.

3. BUDGETARY ACTIVITY

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

Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$377,663	\$423,016	\$45,353
Special Revenue	1,423,946	1,508,803	84,857
Capital Projects	0	91,886	91,886
Expendable Trust	200	4,819	4,619
Non-Expendable Trust	100	55	(45)
Total	\$1,801,909	\$2,028,579	\$226,670

Fund Type	Authority	Expenditures	Variance
General	\$419,891	\$270,902	\$148,989
Special Revenue	1,863,005	1,512,640	350,365
Capital Projects	0	91,886	(91,886)
Expendable Trust	5,000	10,696	(5,696)
Non-Expendable Trust	0	0	0
Total	\$2,287,896	\$1,886,124	\$401,772

**WARREN TOWNSHIP
TRUMBULL 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	\$407,890	\$472,912	\$65,022
Special Revenue	1,572,631	1,455,655	(116,976)
Expendable Trust	500	417	(83)
Non-Expendable Trust	135	121	(14)
Total	\$1,981,156	\$1,929,105	(\$52,051)

2001 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$398,303	\$291,057	\$107,246
Special Revenue	1,629,712	1,372,703	257,009
Expendable Trust	17,000	0	17,000
Non-Expendable Trust	0	0	0
Total	\$2,045,015	\$1,663,760	\$381,255

Contrary to Ohio law, we noted that 25% of tested disbursements were entered into prior to the certification of available funds by the Township Clerk.

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.

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.

**WARREN TOWNSHIP
TRUMBULL COUNTY**

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

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 2002 and 2001, members of OP&F participants contributed 10% of their wages. The Township contributed an amount equal to 24% of their wages to OP&F.

Regular PERS members contributed 8.5 % of their gross salaries. The Township contributed an amount equal to 13.55 % of participants' gross salaries. The Townships Law Enforcement Officers are members of PERS and contributed 10.1% of their gross salaries. The Township contributed an amount equal to 18.74 % of participants' gross salaries. The Township has paid all contributions required through December 31, 2002.

7. RISK MANAGEMENT

Commercial Insurance

The Township has obtained commercial insurance for the following risks:

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

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

8. LEGAL COMPLIANCE

Contrary to Ohio Administrative Code Section 117-2-02 (A) the Township failed to post all the receipts and expenditures relating to the Expendable Trust Fund for the year ending December 31, 2003.



**Auditor of State
Betty Montgomery**

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

Warren Township
Trumbull County
3765 West Market Street. P. O. Box 307
Warren, Ohio 44430

To the Board of Trustees:

We have audited the accompanying financial statements of Warren Township (the Township) as of and for the years ended December 31, 2002 and December 31, 2001, and have issued our report thereon dated June 24, 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 June 24, 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. 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 June 24, 2003.

Warren Township
Trumbull County
Report of Independent Accountants on Compliance and on Internal Control
Required by *Government Auditing Standards*
Page 2

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

June 24, 2003

**WARREN TOWNSHIP
TRUMBULL COUNTY**

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

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

FINDING NUMBER 2002-001

1. Section 5705.41(D), Ohio Revised Code, provides that no subdivision or taxing unit shall make any contract or order any 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 purpose and is in the treasury or in the process of collection to the credit of an appropriate fund free from any previous encumbrances.

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

- a. Then and Now Certificate - If no certificate is furnished as required, upon receipt of the fiscal officer's certificate that a sufficient sum was appropriated and free of any previous encumbrances, the Township Trustees 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 one thousand dollars, the fiscal officer may authorize it to be paid without the affirmation of the Township Trustees.

Certain liabilities, contracts, and open purchase commitments greater than \$1,000 were not certified by the Township Clerk and were not encumbered until the time of payment. These commitments were not approved by the Township Trustees within the aforementioned 30 day time period.

Proper certification of funds by the Township Clerk was not obtained for 10 out of 40 expenditures tested in 2001 and 2002.

Unless the certification meets one of the two exceptions, the Clerk should certify funds before the Township monies are obligated using a regular, blanket or super blanket certificate (as further permitted by ORC 5705.41 (D)). This certificate should be signed by the Township Clerk.

FINDING NUMBER 2002-002

Ohio Administrative Code Section 117-2-02 (A) requires local public offices to maintain an accounting system and accounting records sufficient to enable the public office to identify, assemble, analyze, classify, record and report its transactions.

Contrary to this section the Township failed to record \$91 of interest earned to the Expendable Trust Fund. The Township also failed to record expenditures of \$277 for fiscal fees and \$4964 expended for the Johnston Community Building.

The net amount of these unrecorded transactions totaled (\$5150). The financial statements presented on page #3 of this report reflect the necessary adjustments to properly present the Expendable Trust Funds financial statement.

We recommend the Village adopt policies and procedures to help insure compliance with Ohio Administrative code Section 177-2-02 (A).

**WARREN TOWNSHIP
TRUMBULL COUNTY**

**SCHEDULE OF PRIOR AUDIT FINDINGS
FISCAL YEAR END DECEMBER 31, 2001 AND 2002**

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <i>Explain:</i>
2000-411178-001	Sec. 5705.36 and Sec 5705.39	Partially corrected	The Township has made progress and eliminated the severity of this non-compliance. We determined that this citation did not have a material effect so it was moved to the Management Letter for the current audit.
2000-411178-002	Sec. 5705.41 (D)	No	See Citation 2002-001



**Auditor of State
Betty Montgomery**

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WARREN TOWNSHIP

TRUMBULL 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 16, 2003**