



**Auditor of State
Betty Montgomery**

JENNINGS TOWNSHIP
VAN WERT COUNTY

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Auditor of State Betty Montgomery

REPORT OF INDEPENDENT ACCOUNTANTS

Jennings Township
Van Wert County
21332 Gilbert Road
Spencerville, OH 45887

To the Board of Trustees:

We have audited the accompanying financial statements of Jennings Township (the Township), Van Wert County, as of and for the years ended December 31, 2003 and December 31, 2002. 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.

The Township's financial transactions were processed using the Auditor of State's Uniform Accounting Network (UAN). *Government Auditing Standards* considers this service to impair the independence of the Auditor of State to conduct the audit of the Township because the Auditor of State designed, developed, implemented, and, as requested, operates UAN. However, *Government Auditing Standards* permits the Auditor of State to audit and opine on this entity, because Ohio Revised Code § 117.101 requires the Auditor of State to provide UAN services, and Ohio Revised Code §§ 117.11(B) and 115.56 mandate the Auditor of State to audit Ohio governments.

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 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 of the Township as of December 31, 2003 and 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 March 29, 2004 on our consideration of the Township's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, and contracts. 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.

Jennings Township
Van Wert County
Report of Independent Accountants
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

March 29, 2004

**JENNINGS TOWNSHIP
VAN WERT 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, 2003**

	<u>Governmental Fund Types</u>			<u>Fiduciary Funds</u>	Totals (Memorandum Only)
	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>	<u>Expendable Trust</u>	
Cash Receipts:					
Local Taxes	\$4,877	\$31,469			\$36,346
Intergovernmental	28,707	70,895			99,602
Earnings on Investments	72	35	1,510	10	1,627
Other Revenue	861	4,338			5,199
Total Cash Receipts	<u>34,517</u>	<u>106,737</u>	<u>1,510</u>	<u>10</u>	<u>142,774</u>
Cash Disbursements:					
Current:					
General Government	29,464	3,695			33,159
Public Safety		12,887			12,887
Public Works		76,309			76,309
Health	7,681	4,150			11,831
Capital Outlay		19,992	61,557		81,549
Total Cash Disbursements	<u>37,145</u>	<u>117,033</u>	<u>61,557</u>		<u>215,735</u>
Total Receipts Over/(Under) Disbursements	<u>(2,628)</u>	<u>(10,296)</u>	<u>(60,047)</u>	<u>10</u>	<u>(72,961)</u>
Other Financing Receipts and (Disbursements):					
Sale of Fixed Assets	28,000				28,000
Transfers-In	1,500		68,186		69,686
Transfers-Out	(68,186)		(1,500)		(69,686)
Total Other Financing Receipts/(Disbursements)	<u>(38,686)</u>		<u>66,686</u>		<u>28,000</u>
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	<u>(41,314)</u>	<u>(10,296)</u>	<u>6,639</u>	<u>10</u>	<u>(44,961)</u>
Fund Cash Balances, January 1	<u>74,791</u>	<u>41,524</u>	<u>0</u>	<u>619</u>	<u>116,934</u>
Fund Cash Balances, December 31	<u><u>\$33,477</u></u>	<u><u>\$31,228</u></u>	<u><u>\$6,639</u></u>	<u><u>\$629</u></u>	<u><u>\$71,973</u></u>

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

JENNINGS TOWNSHIP
VAN WERT COUNTY

COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES - FIDUCIARY FUND
FOR THE YEAR ENDED DECEMBER 31, 2003

	<u>Fiduciary Fund</u>
	<u>Nonexpendable Trust</u>
Operating Cash Receipts:	
Earnings on Investments	\$10
Operating Cash Disbursements:	<u>0</u>
Operating Income	10
Fund Cash Balances, January 1	<u>687</u>
Fund Cash Balances, December 31	<u><u>\$697</u></u>

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

**JENNINGS TOWNSHIP
VAN WERT 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 Fund Type</u>	Totals (Memorandum Only)
	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>	<u>Expendable Trust</u>	
Cash Receipts:					
Local Taxes	\$4,887	\$31,954			\$36,841
Intergovernmental	28,148	67,374	57,241		152,763
Licenses, Permits, and Fees	150				150
Earnings on Investments	675	95		16	786
Other Revenue	5,646	3,506			9,152
	<u>39,506</u>	<u>102,929</u>	<u>57,241</u>	<u>16</u>	<u>199,692</u>
Total Cash Receipts					
Cash Disbursements:					
Current:					
General Government	30,514	300			30,814
Public Safety		9,519			9,519
Public Works		65,957			65,957
Health	7,068	3,420			10,488
Capital Outlay	6,142	1,100	57,241		64,483
	<u>43,724</u>	<u>80,296</u>	<u>57,241</u>		<u>181,261</u>
Total Cash Disbursements					
Total Receipts Over/(Under) Disbursements	(4,218)	22,633		16	18,431
Fund Cash Balances, January 1	79,009	18,891	0	603	98,503
Fund Cash Balances, December 31	<u>\$74,791</u>	<u>\$41,524</u>	<u>\$0</u>	<u>\$619</u>	<u>\$116,934</u>

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

**JENNINGS TOWNSHIP
VAN WERT COUNTY**

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

	<u>Fiduciary Fund Types</u>
	<u>Nonexpendable Trust</u>
Operating Cash Receipts	\$0
Operating Cash Disbursements	<u>0</u>
Operating Income	0
Fund Cash Balances, January 1	<u>687</u>
Fund Cash Balances, December 31	<u><u>\$687</u></u>

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

**JENNINGS TOWNSHIP
VAN WERT COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2003 AND 2002**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the Entity

Jennings Township, Van Wert 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, fire protection and emergency medical services. The Township contracts with the Village of Middle Point and the Village of Spencerville to provide fire services and Village of Spencerville to provide ambulance 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.

U.S. Savings Bonds are valued at cost. Money market mutual funds 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 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.

**JENNINGS TOWNSHIP
VAN WERT COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2003 AND 2002
(Continued)**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

3. Capital Projects 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 projects funds:

Miscellaneous Capital Project (2003 only) - This fund received monies from the general fund to purchase a truck

Public Works Commission Project (2002 only) - This fund received Issue II monies for the payment of construction costs associated with road projects.

4. Fiduciary Funds (Trust Funds)

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

Cemetery Bequest Fund (Morgan and Lewis Trust and Endowment) – This is a nonexpendable trust that maintained amounts donated in perpetuity.

Cemetery Bequest Fund (Harris Trust) – This is an expendable trust fund.

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. 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. Encumbrances outstanding at year end are canceled, and reappropriated in the subsequent year. The Township did not encumber all commitments required by Ohio law.

**JENNINGS TOWNSHIP
VAN WERT COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2003 AND 2002
(Continued)**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

A summary of 2003 and 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.

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:

	2003	2002
Demand deposits	\$72,170	\$48,923
Certificates of deposit		20,162
Total deposits	72,170	69,085
U.S. Savings Bond	500	500
Wells Fargo Money Market Mutual Fund		48,036
Total investments	500	48,536
Total deposits and investments	\$72,670	\$117,621

Deposits: Deposits are insured by the Federal Depository Insurance Corporation.

Investments: Investments in mutual funds are not evidenced by securities that exist in physical or book-entry form.

3. BUDGETARY ACTIVITY

Budgetary activity for the years ending December 31, 2003 and December 31, 2002 follows:

2003 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$56,117	\$64,017	\$7,900
Special Revenue	110,688	106,737	(3,951)
Capital Projects	69,538	69,696	158
Fiduciary	21	20	(1)
Total	\$236,364	\$240,470	\$4,106

2003 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$62,760	\$105,331	(\$42,571)
Special Revenue	152,212	117,033	35,179
Capital Projects	69,538	63,057	6,481
Fiduciary	1,327	0	1,327
Total	\$285,837	\$285,421	\$416

**JENNINGS TOWNSHIP
VAN WERT COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2003 AND 2002
(Continued)**

3. BUDGETARY ACTIVITY (Continued)

2002 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$29,964	\$39,506	\$9,542
Special Revenue	108,462	102,929	(5,533)
Capital Projects	39,938	57,241	17,303
Fiduciary	27	16	(11)
Total	\$178,391	\$199,692	\$21,301

2002 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$42,372	\$43,724	(\$1,352)
Special Revenue	126,399	80,296	46,103
Capital Projects	107,404	57,241	50,163
Fiduciary	1,317	0	1,317
Total	\$277,492	\$181,261	\$96,231

Contrary to Ohio law, budgetary expenditures exceeded appropriation authority in the General Fund by \$42,571 for the year ended December 31, 2003 and in the General Fund by \$1,352 and the Capital Project Fund by \$18,653 for the year ended December 31, 2002.

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.

5. RETIREMENT SYSTEMS

The Township's elected officials 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 2003 and 2002, PERS members contributed 8.5% of their wages. The Township contributed an amount equal to 13.55% of PERS participants' gross salaries. The Township has paid all contributions required through December 31, 2003.

**JENNINGS TOWNSHIP
VAN WERT COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2003 AND 2002
(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 over 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 coverages, 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 100%, rather than using a risk pool of member funds to pay individual and collective losses. Therefore, the individual members are only responsible for their self-retention (deductible) amounts which vary from member to member.

The Township also provides health insurance to full-time employees through a private carrier.

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Auditor of State Betty Montgomery

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

Jennings Township
Van Wert County
21332 Gilbert Road
Spencerville, OH 45887

To the Board of Trustees:

We have audited the financial statements of Jennings Township, Van Wert County (the Township), as of and for the years ended December 31, 2003 and December 31, 2002, and have issued our report thereon dated March 29, 2004 wherein we noted that the Township's financial transactions were processed using the Auditor of State's Uniform Accounting Network (UAN). *Government Auditing Standards* considers this service to impair the independence of the Auditor of State to conduct the audit of the Township because the Auditor of State designed, developed, implemented, and as requested, operates UAN. 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, and contracts, 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 2003-001 to 2003-005. We also noted certain immaterial instances of noncompliance that we have reported to management of the Township in a separate letter dated March 29, 2004.

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 March 29, 2004.

One First National Plaza / 130 W. Second St. / Suite 2040 / Dayton, OH 45402
Telephone: (937) 285-6677 (800) 443-9274 Fax: (937) 285-6688
www.auditor.state.oh.us

Jennings Township
Van Wert 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

March 29, 2004

**JENNINGS TOWNSHIP
VAN WERT COUNTY**

**SCHEDULE OF FINDINGS
DECEMBER 31, 2003 AND 2002**

FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS
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FINDING NUMBER 2003-001

Ohio Rev. Code Section 5705.10 requires money paid into any fund shall be used only for the purposes for which such fund is established.

During 2003, the Township paid a \$5,005 refund of estate taxes from the Capital Project Fund (4401). The estate tax receipt was originally posted to the General Fund. An adjustment is required to post the refund of estate taxes to the General Fund. The Township has agreed to and posted the adjustment and the adjustment is reflected in the accompanying financial statements.

The Township should monitor the receipt and expenditure of monies into various funds and refer to the Township chart of accounts when there is a question of appropriate fund or account coding.

FINDING NUMBER 2003-002

Ohio Rev. Code Section 5705.14 states no transfer can be made from one fund of a subdivision to any other fund, except as follows:

- Money may be transferred from the general fund to any other fund of the subdivision by resolution of the taxing authority.

The Township transferred \$68,186 from the General Fund to the Capital Project Fund without a resolution approved by the Trustees.

The Township needs to have a resolution approved by the Trustees for all transfers and documentation in the minutes for such approvals.

FINDING NUMBER 2003-003

Ohio Rev. Code Section 5549.21 requires competitive bidding for the purchase of materials, machinery and tools to be used in constructing, maintaining and repairing roads and culverts, where the amount involved exceeds \$15,000.

During 2003, the township purchased a dump body and blade/spreader for \$32,969 for the new Township truck, without following competitive bidding procedures. The cost of the machinery exceeded \$15,000 and should have been bid.

The township should review competitive bidding requirements and advertise for bids as necessary when the cost will exceed the competitive bidding requirements.

FINDING NUMBER 2003-004

Ohio Rev. Code Section 5705.41(B) states that no subdivision is to expend money unless it has been appropriated.

The expenditures exceeded the appropriations in the General Fund by \$42,571 for 2003 and in the General Fund by \$1,352 and the Capital Project Fund (4401) by \$18,653 during 2002. According to the UAN system, the expenditures were within the appropriations; however, the amount posted to the system did not agree to the amount approved by the Trustees and thus could not legally be considered appropriations.

The Township should make certain that only the appropriations approved by the Trustees are recorded in the UAN budgetary system. Furthermore, the Township should periodically compare budgeted amounts to actual expenditures.

FINDING NUMBER 2003-005

Ohio Rev. Code Section 5705.41(D) states 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 encumbrance. Further, contracts and orders for expenditures lacking prior certificate should be considered null and void. If no certificate is issued at the time the contract or order is entered into, the fiscal officer may later certify that there were funds properly appropriated and in the treasury or in the process of collection and such funds are free from previous encumbrance both at the time the contract or order was entered into and at the time of payment. After certifying this, the fiscal officer may proceed to pay for such order or contract. If the amount involved is over \$1,000 (\$3,000 after April 7, 2003), the taxing authority must approve of such payment within 30 days of the date of the fiscal officer's certification.

Fifteen percent of expenditures were not properly certified during the audit period. In addition, there was no evidence of subsequent certification (then and now certification) by the fiscal officer and authorization by the board of trustees.

The Township should review Ohio Rev. Code Section 5705.41(D) and implement procedures for certification of funds. The Township should obtain the required certification prior to obligating Township funds when practicable. The exceptions should be used when prior certification is not practicable.

**JENNINGS TOWNSHIP
VAN WERT COUNTY**

**SCHEDULE OF PRIOR AUDIT FINDINGS
DECEMBER 31, 2003 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>
2001-40281-001	ORC Sec. 5705.41(D) – Failure to properly certify funds for expenditures	No	Repeated – see 2003-004
2001-40281-002	ORC Sec. 507.09(A) – Overpayment of Clerk's salary - repayment made during prior audit	Yes	

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**Auditor of State
Betty Montgomery**

88 East Broad Street
P.O. Box 1140
Columbus, Ohio 43216-1140
Telephone 614-466-4514
800-282-0370
Facsimile 614-466-4490

JENNINGS TOWNSHIP

VAN WERT 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
MAY 25, 2004**