

VAN BUREN TOWNSHIP

DARKE COUNTY

REGULAR AUDIT

FOR THE YEARS ENDED DECEMBER 31, 2005 – 2004



**Auditor of State
Betty Montgomery**

Board of Trustees
Van Buren Township, Darke County
3931 Arcanum-Bears Mill Rd.
Arcanum, OH 45304

We have reviewed the *Report of Independent Auditors'* of Van Buren Township, Darke County, prepared by Manning & Associates CPAs, LLC, for the audit period January 1, 2004 through December 31, 2005. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code. The Auditor of State did not audit the accompanying financial statements and, accordingly, we are unable to express, and do not express an opinion on them.

The financial statements in the attached report are presented in accordance with a regulatory basis of accounting prescribed or permitted by the Auditor of State. Due to a February 2, 2005 interpretation from the American Institute of Certified Public Accountants (AICPA), modifications were required to the *Report of Independent Auditors'* on your financial statements. While the Auditor of State does not legally require your government to prepare financial statements pursuant to Generally Accepted Accounting Principles (GAAP), the AICPA interpretation requires auditors to formally acknowledge that you did not prepare your financial statements in accordance with GAAP. The attached report includes an opinion relating to GAAP presentation and measurement requirements, but does not imply the statements are misstated under the non-GAAP regulatory basis. The *Report of Independent Auditors'* also includes an opinion on the financial statements using the regulatory format the Auditor of State permits.

Our review was made in reference to the applicable sections of legislative criteria, as reflected by the Ohio Constitution, and the Revised Code, policies, procedures and guidelines of the Auditor of State, regulations and grant requirements. Van Buren Township, Darke County is responsible for compliance with these laws and regulations.

A handwritten signature in cursive script that reads "Betty Montgomery".

BETTY MONTGOMERY
Auditor of State

July 26, 2006

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**VAN BUREN TOWNSHIP
DARKE COUNTY**

TABLE OF CONTENTS

TITLE	PAGE
Report of Independent Auditors'	1 - 2
Combined Statement of Cash Receipts, Cash Disbursements and Changes in Fund Cash Balances – All Governmental Fund Types - For the Year Ended December 31, 2005	4
Combined Statement of Cash Receipts, Cash Disbursements and Changes in Fund Cash Balances – Fiduciary Fund Type - For the Year Ended December 31, 2005	5
Combined Statement of Cash Receipts, Cash Disbursements and Changes in Fund Cash Balances – All Governmental Fund Types - For the Year Ended December 31, 2004	6
Combined Statement of Cash Receipts, Cash Disbursements and Changes in Fund Cash Balances – Fiduciary Fund Type - For the Year Ended December 31, 2004	7
Notes to the Financial Statements	8 – 12
Independent Accountants' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Required By <i>Government Auditing Standards</i>	13
Schedule of Findings	14
Schedule of Prior Audit Findings	15

**MANNING & ASSOCIATES CPAS, LLC
6105 NORTH DIXIE DRIVE
DAYTON, OHIO 45414**

REPORT OF INDEPENDENT AUDITORS'

Board of Trustees
Van Buren Township
3931 Arcanum-Bears Mill Road
Arcanum, Ohio 45304

We have audited the accompanying financial statements of Van Buren Township, Darke County, (the Township), as of and for the years ended December 31, 2005 and 2004. 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 the Comptroller General of the United States' *Government Auditing Standards*. Those standards require that we plan and perform the audit to reasonably assure 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 audits provide a reasonable basis for our opinion.

As described more fully in Note 1, the Township has prepared these financial statements using accounting practices the Auditor of State prescribes or permits. These practices differ from accounting principles generally accepted in the United States of America (GAAP). Although we cannot reasonably determine the effects on the financial statements of the variances between these regulatory accounting practices and GAAP, we presume they are material.

Revisions to GAAP would require the Township to reformat its financial statement presentation and make other changes effective for the years ended December 31, 2005 and 2004. Instead of the combined funds the accompanying financial statements present for 2005 and 2004, the revisions require presenting entity wide statements and also to present its larger (i.e major) funds separately for 2005 and 2004. While the Township does not follow GAAP, generally accepted auditing standards requires us to include the following paragraph if the statements do not substantially conform to the new GAAP presentation requirements. The Auditor of State permits, but does not require governments to reformat their statements. The Township has elected not to reformat its statements. Since this Township does not use GAAP to measure financial statement amounts, the following paragraph does not imply the amounts reported are materially misstated under the accounting basis the Auditor of State permits. Our opinion on the fair presentation of the amounts reported pursuant to its non-GAAP basis is in the second following paragraph.

In our opinion, because of the effects of the matter discussed in the preceding two paragraphs, the financial statements referred to above for the years ended December 31, 2005 and 2004, do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the Township as of December 31, 2005 and 2004, or its changes in financial position for the years then ended.

Also, in our opinion, the financial statements referred to above present fairly, in all material respects, the combined fund cash balances of Van Buren Township, Darke County, as of December 31, 2005 and 2004, and its combined cash receipts and disbursements for the years then ended on the accounting basis Note 1 describes.

The aforementioned revision to generally accepted accounting principles also requires the Township to include Management's Discussion and Analysis for the years ended December 31, 2005 and 2004. The Township has not presented Management's Discussion and Analysis, which accounting principles generally accepted in the United States of America has determined is necessary to supplement, although not required to be part of, the financial statements.

In accordance with *Government Auditing Standards*, we have also issued a report dated June 20, 2006, 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 agreements and other matters. While we did not opine on the internal control over financial reporting or on compliance, that report describes the scope of our testing of internal control over financial reporting and compliance, and the results of that testing. That report is an integral part of an audit performed in accordance with *Government Auditing Standards*. You should read it in conjunction with this report in assessing the results of our audit.

Manning & Associates CPAs, LLC
Dayton, Ohio

June 20, 2006

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**VAN BUREN TOWNSHIP
DARKE COUNTY**

COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND CHANGES IN FUND
CASH BALANCES - ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2005

	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Total (Memorandum Only)</u>
GOVERNMENTAL FUND TYPES				
Cash Receipts:				
Taxes	\$ 27,086	\$ 54,854	\$ 0	\$ 81,940
Intergovernmental	24,728	99,041	0	123,769
Licenses, Permits and Fees	0	30,980	0	30,980
Earnings on Investments	965	1,108	0	2,073
Other	4,200	4,200	0	4,200
Total Cash Receipts	<u>52,779</u>	<u>190,183</u>	<u>0</u>	<u>242,962</u>
Cash Disbursements:				
Current:				
General Government	34,285	243	0	34,528
Public Safety	475	25,273	0	25,748
Public Works	0	93,712	0	93,712
Health	7,694	33,244	0	40,938
Capital Outlay	40,000	26,697	0	66,697
Debt Service				
Redemption of Principal	0	0	33,333	33,333
Interest and Fiscal Charges	0	0	1,839	1,839
Total Cash Disbursements	<u>82,454</u>	<u>179,169</u>	<u>35,172</u>	<u>296,795</u>
Total Receipts Over/(Under) Disbursements	<u>(29,675)</u>	<u>11,014</u>	<u>(35,172)</u>	<u>(53,833)</u>
Other Financing Receipts/(Disbursements):				
Transfers-In	0	0	35,172	35,172
Transfers-Out	(9,805)	(25,367)	0	(35,172)
Other Financing Sources	44	19,815	0	19,859
Total Other Financing Receipts/(Disbursements):	<u>(9,761)</u>	<u>(5,552)</u>	<u>35,172</u>	<u>19,859</u>
Excess of Cash Receipts and other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	(39,436)	5,462	0	(33,974)
Fund Cash Balances, January 1, 2005	<u>52,220</u>	<u>104,570</u>	<u>0</u>	<u>156,790</u>
Fund Cash Balances, December 31, 2005	<u>\$ 12,784</u>	<u>\$ 110,032</u>	<u>0</u>	<u>\$ 122,816</u>

The Notes to the Financial Statements are an integral part of this statement.

**VAN BUREN TOWNSHIP
DARKE COUNTY**

COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES - FIDUCIARY FUND TYPE
FOR THE YEAR ENDED DECEMBER 31, 2005

	<u>Non - Expendable</u>
Cash Receipts:	
Investment on Earnings	\$ <u>643</u>
Total Cash Receipts	\$ <u>643</u>
Cash Disbursements:	
Supplies and Materials	\$ <u>1,948</u>
Total Cash Disbursements	\$ <u>1,948</u>
Operating Income/(Loss)	\$ (1,305)
Fund Cash Balances, January 1, 2005	<u>54,063</u>
Fund Cash Balances, December 31, 2005	<u><u>\$ 52,758</u></u>

The Notes to the Financial Statements are an integral part of this statement.

**VAN BUREN TOWNSHIP
DARKE COUNTY**

COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND CHANGES IN FUND
CASH BALANCES - ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2004

GOVERNMENTAL FUND TYPES				
	General	Special Revenue	Debt Service	Total (Memorandum Only)
Cash Receipts:				
Taxes	\$ 26,686	\$ 54,548	\$ 0	\$ 81,234
Intergovernmental	46,247	77,654	0	123,901
Licenses, Permits and Fees	0	31,499	0	31,499
Earnings on Investments	774	1,280	0	2,054
Other	39	600	0	639
Total Cash Receipts	73,746	165,581	0	239,327
Cash Disbursements:				
Current:				
General Government	36,036	1,102	0	37,138
Public Safety	395	24,424	0	24,819
Public Works	0	96,042	0	96,042
Health	7,596	35,339	0	42,935
Capital Outlay	0	42,639	0	42,639
Debt Service				
Redemption of Principal	0	0	6,667	6,667
Interest and Fiscal Charges	0	0	2,045	2,045
Total Cash Disbursements	44,027	199,546	8,712	252,285
Total Receipts Over/(Under) Disbursements	29,719	(33,965)	(8,712)	(12,958)
Other Financing Receipts/(Disbursements):				
Transfers-In	0	0	8,712	8,712
Transfers-Out	(8,712)	0	0	(8,712)
Other Financing Sources	8	13,920	0	13,928
Total Other Financing Receipts/(Disbursements):	(8,704)	13,920	8,712	13,928
Excess of Cash Receipts and other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	21,015	(20,045)	0	970
Fund Cash Balances, January 1, 2004	31,205	124,615	0	155,820
Fund Cash Balances, December 31, 2004	\$ 52,220	\$ 104,570	0	\$ 156,790

The Notes to the Financial Statements are an integral part of this statement.

**VAN BUREN TOWNSHIP
DARKE COUNTY**

COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES - FIDUCIARY FUND TYPE
FOR THE YEAR ENDED DECEMBER 31, 2004

	<u>Non - Expendable</u>
Cash Receipts:	
Investment on Earnings	\$ <u>1,167</u>
Total Cash Receipts	\$ <u>1,167</u>
Cash Disbursements:	
Supplies and Materials	\$ <u>2,222</u>
Total Cash Disbursements	\$ <u>2,222</u>
Operating Income/(Loss)	\$ (1,055)
Fund Cash Balances, January 1, 2004	<u>55,118</u>
Fund Cash Balances, December 31, 2004	<u><u>\$ 54,063</u></u>

The Notes to the Financial Statements are an integral part of this statement.

**VAN BUREN TOWNSHIP
DARKE COUNTY**

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2005 AND 2004

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the Entity

Van Buren Township of Darke 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 street maintenance and fire protection 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 a payment is made 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

All Township funds are held in an interest bearing checking account.

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:

General Fund:

The General Fund is the general operating fund. It is used to account for all financial resources except those required by law or contract to be restricted.

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.

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

**VAN BUREN TOWNSHIP
DARKE COUNTY**

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2005 AND 2004

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Fund Accounting (Continued)

Special Revenue Funds: (Continued)

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

Fire District Fund – This fund receives funding through levies and provides fire protection services for the Township residents.

Motor Vehicle License Tax Fund – This fund receives gasoline tax and motor vehicle license tax money for construction, maintaining and repairing Township roads.

Cemetery Fund – This fund receives the proceeds from the Cemetery operations.

E. Fiduciary Funds (Trust Funds)

Non-Expendable Trust Fund – These funds are used to account for resources restricted by legally binding trust agreements.

F. Budgetary Process

The Ohio Revised Code requires that each fund be budgeted annually.

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.

Estimated Resources

Estimated resources include estimates of cash to be received (budgeted receipts) plus the cash balance as of January 1. The County Budget Commission must also approve estimated resources.

Encumbrances

The Ohio Revised Code requires the Township to reserve (encumber) appropriations when individual commitments are made. Encumbrances outstanding at year-end are cancelled, and reappropriated in the subsequent year. The Township did not encumber any commitments as required by Ohio Law.

A summary of 2005 and 2004 budgetary activity appears in Note 3.

**VAN BUREN TOWNSHIP
DARKE COUNTY**

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2005 AND 2004

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

G. 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:

	<u>2005</u>	<u>2004</u>
Demand Deposits	\$114,677	\$149,956
Certificates of Deposits	<u>60,897</u>	<u>60,897</u>
Total Deposits	<u>\$175,574</u>	<u>\$210,853</u>

Deposits: Deposits are either (1) insured by the Federal Depository Insurance Corporation, (2) collateralized by securities specifically pledged by the financial institution to the Township, or (3) collateralized by the financial institution's public entity deposit pool.

**VAN BUREN TOWNSHIP
DARKE COUNTY**

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2005 AND 2004

3. BUDGETARY ACTIVITY

Budgetary activity for the years ended December 31, 2005, and 2004 was as follows:

2005 Budgeted vs. Actual Receipts

Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$ 52,380	\$ 52,823	\$ 443
Special Revenue	188,700	209,998	21,298
Debt Service	35,172	35,172	0
Non-Expendable Trust	<u>1,200</u>	<u>643</u>	<u>(557)</u>
Total	<u>\$277,452</u>	<u>\$298,636</u>	<u>\$ 21,184</u>

2005 Budgeted vs. Actual Budgetary Basis Expenditures

Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$104,601	\$ 92,259	\$ 12,342
Special Revenue	284,902	204,536	80,366
Debt Service	35,172	35,172	0
Non-Expendable Trust	<u>4,365</u>	<u>1,948</u>	<u>2,417</u>
Total	<u>\$429,040</u>	<u>\$333,915</u>	<u>\$ 95,125</u>

2004 Budgeted vs. Actual Receipts

Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$ 74,270	\$ 73,754	\$ (516)
Special Revenue	177,540	179,501	1,961
Debt Service	8,712	8,712	0
Non-Expendable Trust	<u>2,527</u>	<u>1,167</u>	<u>(1,360)</u>
Total	<u>\$263,049</u>	<u>\$263,134</u>	<u>\$ 85</u>

2004 Budgeted vs. Actual Budgetary Basis Expenditures

Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$ 75,914	\$ 52,739	\$ 23,175
Special Revenue	302,155	199,546	102,609
Debt Service	8,712	8,712	0
Non-Expendable Trust	<u>56,317</u>	<u>2,222</u>	<u>54,095</u>
Total	<u>\$443,098</u>	<u>\$263,219</u>	<u>\$179,879</u>

**VAN BUREN TOWNSHIP
DARKE COUNTY**

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2005 AND 2004

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 full-time employees belong to the Ohio Public Employees Retirement System (OPERS) of Ohio. OPERS is a cost-sharing, multiple-employer plan. This plan provides retirement benefits, including post-retirement 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 2005 and 2004, members of OPERS contributed 8.5% of their gross salaries. The Township contributed an amount equal to 13.55% of participants' gross salaries. The Township has paid all contributions required through December 31, 2005 and 2004.

6. RISK MANAGEMENT

Commercial Insurance

The Township has obtained commercial insurance for the following risks:

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

**MANNING & ASSOCIATES CPAS, LLC
6105 NORTH DIXIE DRIVE
DAYTON, OHIO 45414**

**INDEPENDENT ACCOUNTANTS' REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
REQUIRED BY *GOVERNMENT AUDITING STANDARDS***

Board of Trustees
Van Buren Township
3931 Arcanum Bears Mill Road
Arcanum, Ohio 45304

We have audited the accompanying financial statements of Van Buren Township, Darke County (the Township), as of and for the years ended December 31, 2005 and 2004, and have issued our report thereon dated June 20, 2006, wherein we noted the Township followed accounting practices the Auditor of State prescribes rather than accounting principles generally accepted in the United States of America. 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 and Other Matters

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 2005-001 and 2005-002. We also noted certain immaterial instances of noncompliance that we have reported to management of the Township in a separate letter dated June 20, 2006.

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 matter 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 the management of the Township in a separate letter dated June 20, 2006.

We intend this report for the information and use of management and the Board of Trustees. It is not intended for anyone other than these specified parties.

Manning & Associates CPAs, LLC
Dayton, Ohio

June 20, 2006

**VAN BUREN TOWNSHIP
DARKE COUNTY**

SCHEDULE OF FINDINGS
FOR THE YEARS ENDED DECEMBER 31, 2005 AND 2004

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

Finding Number - 2005-001

Noncompliance Citation

Ohio Rev. Code Sec. 5705.41 (D), states that no subdivision or taxing unit shall make any contract or give any order involving the expenditure of money without attaching thereto the certificate of the fiscal officer of the subdivision that the amount required to meet the same in the fiscal year in which the contract is made 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. Contracts and orders for expenditures lacking prior certification should be null and void.

This section also provides an exception to this requirement:

If no certificate is issued at the time the contract or order is entered into, the fiscal officer may later certify that funds were properly appropriated and in the treasury or in the process of collection and such funds are free from previous encumbrances 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 effective April 7, 2003), the taxing authority must approve of such payment within 30 days of the date of the fiscal officer's certification.

Our testing indicated cash disbursements during 2005 and 2004, exceeded the \$3,000 limit on some expenditures. The failure to comply with this requirement could result in the Township expending funds that it does not have in its treasury.

The Township should put policies and procedures in place that will improve compliance with the prior certification requirement.

Finding Number - 2005-002

Ohio Admin. Code Section 117-2-02 (C)(1), requires that all local public offices integrate the budgetary accounts, at the legal level of control or lower, into the accounting system. The Township failed to maintain an appropriation ledger to track budgeted disbursements versus actual. The current Township accounting system was not designed for local governments and is unable to provide those documents or a reasonable facsimile.

The Township should obtain a government accounting software package that can provide the required financial and budgetary information.

**VAN BUREN TOWNSHIP
DARKE COUNTY**

SCHEDULE OF PRIOR AUDIT FINDINGS
DECEMBER 31, 2005 AND 2004

Finding Number	Finding Summary	Fully Corrected?	Not Corrected; Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <i>Explain</i>
2003-001	Ohio Revised Code 5705.41(D), failure to certify funds	No	Not corrected, finding repeated in the current audit as finding 2005-001; Township certifying with Now and Then certificates. However, the \$3,000 limit has been exceeded.
2003-002	Ohio Admin. Code, Section 117-02-02 (C)(1), budgetary accounting system	No	Not corrected, finding repeated in the current audit as finding 2005-002; Efforts have been made to incorporate into current accounting system, however the appropriations reports are not easily distinguished.



**Auditor of State
Betty Montgomery**

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VAN BUREN TOWNSHIP

DARKE 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
AUGUST 8, 2006**