

**GRANVILLE TOWNSHIP**  
**LICKING COUNTY**  
**REGULAR AUDIT**  
**FOR THE YEAR ENDED DECEMBER 31, 2004**





# Mary Taylor, CPA

Auditor of State

Board of Trustees  
Granville Township  
PO Box 315  
Granville, Ohio 43023-0315

We have reviewed the *Independent Auditors' Report* of Granville Township, Licking County, prepared by Wilson, Shannon & Snow, Inc., for the audit period January 1, 2004 through December 31, 2004. 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's Office (AOS). Due to a February 2, 2005 interpretation from the American Institute of Certified Public Accountants (AICPA), modifications were required to the *Independent Auditors' Report* on your financial statements. While the AOS 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 *Independent Auditors' Report* also includes an opinion on the financial statements using the regulatory format the AOS 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. Granville Township is responsible for compliance with these laws and regulations.

A handwritten signature in cursive script that reads "Mary Taylor".

Mary Taylor, CPA  
Auditor of State

March 13, 2007

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**GRANVILLE TOWNSHIP  
LICKING COUNTY**

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## INDEPENDENT AUDITORS' REPORT

Granville Township  
Licking County  
P.O. Box 315  
Granville, Ohio 43023

To the Board of Trustees:

We have audited the accompanying financial statement of Granville Township, Licking County, (the Township) as of and for the year ended December 31, 2004. This financial statement is the responsibility of the Township's management. Our responsibility is to express an opinion on this financial statement 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 our audit provides a reasonable basis for our opinion.

As described more fully in Note 1, the Township has prepared this financial statement 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 statement 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 year ended December 31, 2004. Instead of the combined funds the accompanying financial statement presents for 2004, the revisions require presenting entity wide statements and also to present its larger (i.e. major) funds separately for 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 statement. 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.

*Wilson, Shannon & Snow, Inc.*

**CERTIFIED PUBLIC ACCOUNTANTS**

Ten West Locust Street

Newark, Ohio 43055

(740) 345-6611

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In our opinion, because of the effects of the matter discussed in the preceding two paragraphs, the financial statement referred to above for the year ended December 31, 2004 does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Granville Township, Licking County as of December 31, 2004, or its change in financial position for the year then ended.

Also, in our opinion, the financial statement referred to above presents fairly, in all material respects, the combined fund cash balances and reserves for encumbrances of Granville Township, Licking County, as of December 31, 2004, and its combined cash receipts and disbursements for the year 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 year ended December 31, 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 our report dated January 22, 2007, 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 grant 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.

*Wilson, Sherman & Snow, Inc.*

January 22, 2007



**GRANVILLE TOWNSHIP  
LICKING COUNTY**

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

	<u>Governmental Fund Types</u>		<u>Fiduciary Fund Type</u>	<u>Totals (Memorandum Only)</u>
	<u>General</u>	<u>Special Revenue</u>	<u>Non-Expendable Trust</u>	
<b>Cash Receipts:</b>				
Local Taxes	\$175,753	\$1,728,249	\$0	\$1,904,002
Intergovernmental	213,431	326,662	0	540,093
Licenses, Permits, and Fees	12,554	30,233	0	42,787
Reimbursements	22,921	0	0	22,921
Earnings on Investments	10,264	25,739	3,390	39,393
Other Revenue	5,202	49,168	25	54,395
	<u>440,125</u>	<u>2,160,051</u>	<u>3,415</u>	<u>2,603,591</u>
<b>Cash Disbursements:</b>				
Current:				
General Government	166,795	645,574	0	812,369
Public Works	372	639,081	0	639,453
Health	157,554	75,080	0	232,634
Conservation - Recreation	15,576	0	0	15,576
Debt Service:				
Redemption of Principal	0	35,300	0	35,300
Interest and Fiscal Charges	3,250	120,198	0	123,448
Capital Outlay	10,465	91,779	6,250	108,494
	<u>354,012</u>	<u>1,607,012</u>	<u>6,250</u>	<u>1,967,274</u>
Total Receipts Over/(Under) Disbursements	<u>86,113</u>	<u>553,039</u>	<u>(2,835)</u>	<u>636,317</u>
Fund Cash Balances, January 1	<u>200,965</u>	<u>2,062,569</u>	<u>183,545</u>	<u>2,447,079</u>
<b>Fund Cash Balances, December 31</b>	<b><u>\$287,078</u></b>	<b><u>\$2,615,608</u></b>	<b><u>\$180,710</u></b>	<b><u>\$3,083,396</u></b>
Reserve for Encumbrances, December 31	<u>\$50,000</u>	<u>\$1,148,750</u>	<u>\$0</u>	<u>\$1,198,750</u>

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

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**GRANVILLE TOWNSHIP  
LICKING COUNTY**

**NOTES TO THE FINANCIAL STATEMENT  
DECEMBER 31, 2004**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Description of the Entity**

The constitution and laws of the State of Ohio establish the rights and privileges of Granville Township, Licking County, (the Township) as a body corporate and politic. A publicly-elected three-member Board of Trustees directs the Township. The Township provides road and bridge maintenance, cemetery maintenance, and contracts for fire protection and emergency medical services. The Township contracts with the Granville Volunteer Fire Department Inc. to provide fire and ambulance services.

The Township's management believes these financial statements present all activities for which the Township is financially accountable.

**B. Basis of Accounting**

This financial statement follows the basis of accounting the Auditor of State prescribes or permits. This basis is similar to the cash receipts and disbursements accounting basis. The Township recognizes receipts when received in cash rather than when earned, and recognizes disbursements 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).

This statement includes adequate disclosure of material matters, as the Auditor of State prescribes or permits. The Township followed the Auditor of State guidance provided for the implementation of Governmental Accounting Standards Board Statement No. 34 and determined the implementation of this standard to not be cost beneficial to the Township for the year ended December 31, 2004.

**C. Cash and Investments**

Investments are reported as assets. Accordingly, purchases of investments are not recorded as disbursements, and sales of investments are not recorded as receipts. Gains or losses at the time of sale are recorded as receipts or disbursements, respectively.

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

**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 reports all financial resources except those required to be accounted for in another fund.

**GRANVILLE TOWNSHIP  
LICKING COUNTY**

**NOTES TO THE FINANCIAL STATEMENT  
DECEMBER 31, 2004  
(Continued)**

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

**D. Fund Accounting (Continued)**

**2. Special Revenue Funds**

These funds 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.

Special Levy (Fire) Fund - This fund receives property tax money to pay for fire protection and ambulance services for the Township from the Granville Volunteer Fire Department, Inc.

Open Space Preservation Levy Fund - This fund receives property tax money and intergovernmental receipts for the purchase of land for space preservation.

**3. Fiduciary Funds (Non-Expendable Trust Fund)**

This fund is used to account for resources restricted by legally binding trust agreements. The Township had the following significant Fiduciary Fund:

Cemetery Bequest Fund - This fund receives interest money for perpetual care of the Township cemeteries.

**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.

**GRANVILLE TOWNSHIP  
LICKING COUNTY**

**NOTES TO THE FINANCIAL STATEMENT  
DECEMBER 31, 2004  
(Continued)**

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

**E. Budgetary Process (Continued)**

**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. The Township did not encumber all commitments required by Ohio law.

A summary of 2004 budgetary activity appears in Note 3.

**F. Property, Plant, and Equipment**

The Township records disbursements for acquisitions of property, plant, and equipment when paid. The accompanying financial statement does not report these items as assets.

**G. Accumulated Leave**

In certain circumstances, such as upon leaving employment, employees are entitled to cash payments for unused leave. The financial statement does not include a liability for unpaid leave.

**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:

Demand deposits	\$19,184
STAR Ohio	<u>3,064,212</u>
Total deposits and investments	<u><u>\$3,083,396</u></u>

**Deposits:** Deposits are insured by the Federal Deposit Insurance Corporation and collateralized by the financial institution's public entity deposit pool.

**Investments:** The investment in STAR Ohio is not evidenced by securities that exist in physical or book-entry form.

**GRANVILLE TOWNSHIP  
LICKING COUNTY**

**NOTES TO THE FINANCIAL STATEMENT  
DECEMBER 31, 2004  
(Continued)**

**3. BUDGETARY ACTIVITY**

Budgetary activity for the year ending December 31, 2004, follows:

Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance: Favorable
General	\$376,740	\$440,125	\$63,385
Special Revenue	2,048,990	2,160,051	111,061
Non-Expendable Trust	2,000	3,415	1,415
Total	\$2,427,730	\$2,603,591	\$175,861

Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance: Favorable
General	\$577,705	\$404,012	\$173,693
Special Revenue	4,104,810	2,755,762	1,349,048
Non-Expendable Trust	185,545	6,250	179,295
Total	\$4,868,060	\$3,166,024	\$1,702,036

**4. PROPERTY TAX**

Real property taxes become a lien on January 1 preceding the October 1 date for which the Trustees adopt rates. The State Board of Tax Equalization adjusts these rates for inflation. Property taxes are also reduced for applicable homestead and rollback deductions. The financial statements include homestead and rollback amounts the State pays as Intergovernmental Receipts. Payments are due to the County by December 31. If the property owner elects to pay semiannually, the first half is due December 31. The second half payment is due the following June 20. Statutes permit alternative payment dates which Licking County has opted to use.

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.

**GRANVILLE TOWNSHIP  
LICKING COUNTY**

**NOTES TO THE FINANCIAL STATEMENT  
DECEMBER 31, 2004  
(Continued)**

**5. DEBT**

Debt outstanding at December 31, 2004, was as follows:

	Principal	Interest Rate
Kennedy/Rader Notes	\$980,000	6.00%
Wood Notes	565,000	7.00%
Joseph White Bonds	94,000	4.50%
James White Bonds	66,700	4.50%
Homestead Farm Inc. Bonds	289,500	4.50%
Stevens Notes	100,000	3.25%
Total	\$2,095,200	

Four promissory notes were issued during 2001 to finance the purchase of land from James M. Kennedy and Benjamin W. Rader for Open Space Preservation. The Township will make monthly payments of interest to each lender for a term of five years, whereupon, the entire principal amount together with any accrued interest shall immediately be due and payable. However, the lenders may, at their option, extend the term of the note for an additional five years and the Township will continue the interest payments during the extended term.

Two promissory notes were issued during 2002 and 2003 to finance the purchase of land from Donald L. Wood and Richard Stevens, respectively. The Township will make annual payments of interest to the lenders for a term of four and five years, respectively. Whereupon, the entire principal amount together with any accrued interest shall be due and payable.

Three conservation easement acquisition bonds were issued during 2003 to finance the purchase of conservation easements from Joseph White, James White, and Homestead Farm Inc. for the purpose of acquiring interests in real property to protect and preserve the natural, scenic, open or wooded condition of land, water or wet lands against modification and encroachment resulting from occupation, development, or other use.

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

	Promissory Notes- Kennedy	Promissory Notes- Rader	Promissory Notes- Wood
Year ending December 31:			
2005	\$29,400	\$29,400	\$39,550
2006	504,700	504,700	574,888
Total	\$534,100	\$534,100	\$614,438

**GRANVILLE TOWNSHIP  
LICKING COUNTY**

**NOTES TO THE FINANCIAL STATEMENT  
DECEMBER 31, 2004  
(Continued)**

**5. DEBT (Continued)**

Year ending December 31:	Joseph White - Bonds	James White - Bonds	Homestead Farm Inc. - Bonds	Stevens - Notes
2005	\$4,230	\$24,302	\$13,028	\$3,250
2006	4,230	34,243	65,928	3,250
2007	4,230	24,244	65,947	3,250
2008	4,230	0	65,958	103,250
2009	4,230	0	65,958	0
2010-2014	85,641	0	65,940	0
Total	\$106,791	\$82,789	\$342,759	\$113,000

**6. RETIREMENT SYSTEMS**

The Township's employees belong to the Ohio Public Employees Retirement System (OPERS). OPERS is a cost-sharing, multiple-employer plan. The Ohio Revised Code prescribes this plans' benefits, which include postretirement healthcare and survivor and disability benefits.

The Ohio Revised Code also prescribes contribution rates. For 2004 members contributed 8.5 percent of their gross salaries. The Township contributed an amount equaling 13.55 percent of participants' gross salaries. The Township has paid all contributions required through December 31, 2004.

**7. RISK MANAGEMENT**

The Township is exposed to various risks of property and casualty losses, and injuries to employees and carries insurance of the types and amounts necessary by the Township to provide for these risks. The Township has obtained commercial insurance for the following risks:

- General liability and casualty;
- Public official's liability; and
- Vehicle

**8. CONTINGENT LIABILITIES**

The Township is currently not involved in any litigation.

**9. SUBSEQUENT EVENT**

The James M. Kennedy and Benjamin W. Rader notes had an option to extend the debt for another 5 years upon expiration in 2006. These lenders elected to exercise this option which extended the maturity date of outstanding principal until 2011. Note 5 has not been updated to reflect this change based on the Township's cash basis of accounting.





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

Granville Township  
Licking County  
P.O. Box 315  
Granville, Ohio 43023

To the Board of Trustees:

We have audited the financial statement of Granville Township, Licking County (the Township) as of and for the year ended December 31, 2004, and have issued our report thereon dated January 22, 2007 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 the Comptroller General of the United States' *Government Auditing Standards*.

**Internal Control over Financial Reporting**

In planning and performing our audit, we considered the Township's internal control over financial reporting to determine our auditing procedures to express our opinion on the financial statements and not to opine on the internal control over financial reporting. Our consideration of the internal control would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a reportable 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 caused by error or fraud in amounts material to the financial statements we audited may occur and not be timely detected by employees when performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider material weaknesses. In a separate letter to the Township's management dated January 22, 2007, we reported a matter involving internal control over financial reporting we did not deem a reportable condition.

**Compliance and Other Matters**

As part of reasonably assuring whether the Township's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect 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 an opinion. The results of our tests disclosed an instance of noncompliance or other matters we must report under *Government Auditing Standards* which is described in the accompanying schedule of findings as item 2004-001. In a separate letter to the Township's management dated January 22, 2007, we reported an immaterial instance of noncompliance.

*Wilson, Shannon & Snow, Inc.*

**CERTIFIED PUBLIC ACCOUNTANTS**  
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Granville Township  
Licking County  
Independent Auditors' Report on Internal Control Over  
Financial Reporting and on Compliance and Other Matters  
Required by *Government Auditing Standards*  
Page 2

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

*Wilson, Shuman & Sons, Inc.*

January 22, 2007

**GRANVILLE TOWNSHIP  
LICKING COUNTY**

**SCHEDULE OF FINDINGS  
DECEMBER 31, 2004**

<b>FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS</b>
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**FINDING NUMBER 2004-001**

**Noncompliance Citation**

Ohio Revised Code Section 5705.41(D)(1) prohibits a subdivision or taxing authority from making any contract or ordering any expenditure of money unless a certificate signed by the fiscal officer is attached thereto. The fiscal officer must certify that the amount required to meet any such contract or expenditure has been lawfully appropriated and is in the treasury, or is in the process of collection to the credit of an appropriate fund free from any previous encumbrance.

There are several exceptions to the standard requirement stated above that a fiscal officer's certificate must be obtained prior to a subdivision or taxing authority entering into a contract or order involving the expenditure of money. The main exceptions are "then and now" certificates, blanket certificates, and super blanket certificates, which are provided for in Ohio Rev. Code Sections 5705.41(D)(1) and 5705.41(D)(3), respectively:

*Then and Now Certificate* - If the fiscal officer can certify that both at the time the contract or order was made and at the time that he/she is completing his/her certification, sufficient funds were available or in the process of collection, to the credit of a proper fund, properly appropriated and free from any encumbrance, the taxing authority can authorize the drawing of a warrant for the payment of the amount due. The taxing authority has 30 days from the receipt of such certificate to approve payment by resolution or ordinance.

Amounts of less than \$3,000 may be paid by the fiscal officer without such affirmation of the taxing authority upon completion of the "then and now" certificate, provided that the expenditure is otherwise lawful. This does not eliminate any otherwise applicable requirement for approval of expenditures by the taxing authority.

*Blanket Certificate* - Fiscal officers may prepare "blanket" certificates not exceeding \$5,000 against any specific line item account over a period not exceeding three months or running beyond the current year. The blanket certificate may, but need not, be limited to a specific vendor. Only one blanket certificate may be outstanding at one particular time for any one particular line item appropriation. Certificates may not exceed an amount established by resolution or ordinance of the legislative authority, and cannot extend beyond the end of the year. Blanket certificates cannot be issued unless there has been an amount approved by the legislative authority for the blanket.

*Super Blanket Certificate* - The Township may also make expenditures and contracts for any amount from a specific line-item appropriation account in a specified fund upon certification of the fiscal officer for most professional services, fuel, oil, food items, and any other specific recurring and reasonably predictable operating expense. This certification is not to extend beyond the current year. More than one super blanket certificate may be outstanding at a particular time for any line-item appropriation.

**GRANVILLE TOWNSHIP  
LICKING COUNTY**

**SCHEDULE OF FINDINGS  
DECEMBER 31, 2004  
(Continued)**

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

**FINDING NUMBER 2004-001 (Continued)**

All commitments incurred by the Township were not certified by the fiscal officer at the time the commitment was incurred and there was no evidence that the Township followed the aforementioned exceptions. Failure to properly certify the availability of funds can result in overspending funds and negative cash fund balances although this did not occur in 2004.

We recommend the Fiscal Officer certify the availability of funds prior to incurring the commitment or any obligations. In addition, the Fiscal Officer should notify all employees of the requirements of Ohio Revised Code Section 5705.41(D) and the importance of certifying availability of funds.

Unless the exceptions noted above are used, prior certification is not only required by statute, but is a key control in the disbursement process to assure that purchase commitments receive prior approval. To improve controls over disbursements and to help reduce the possibility of the Township's funds exceeding budgetary spending limitations, we recommend that the Fiscal Officer certify that the funds are or will be available prior to an obligation being incurred by the Township. When prior certification is not possible, "then and now" certification should be used.

*Official's Response: The Township will monitor disbursements to ensure proper certification prior to payment.*

**GRANVILLE TOWNSHIP  
LICKING COUNTY**

**SCHEDULE OF PRIOR AUDIT FINDINGS  
DECEMBER 31, 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 Section 5705.41(D)(1) requires transactions to be certified by the fiscal officer prior to the commitment being incurred.	No	Repeated as finding number 2004-001.





**Mary Taylor, CPA**  
Auditor of State

**GRANVILLE TOWNSHIP**

**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  
APRIL 3, 2007**