

LAWRENCE TOWNSHIP

TUSCARAWAS COUNTY, OHIO

AUDIT REPORT

For the Years Ended December 31, 2007 and 2006

Charles E. Harris and Associates, Inc.
Certified Public Accountants and Government Consultants



Mary Taylor, CPA

Auditor of State

Board of Trustees
Lawrence Township
10867 Industrial Parkway
Bolivar, Ohio 44612

We have reviewed the *Report of Independent Accountants* of Lawrence Township, Tuscarawas County, prepared by Charles E. Harris & Associates, Inc., for the audit period January 1, 2006 through December 31, 2007. 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 Accountants* 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 Accountants* 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. Lawrence Township is responsible for compliance with these laws and regulations.

Mary Taylor

Mary Taylor, CPA
Auditor of State

May 6, 2008

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LAWRENCE TOWNSHIP
TUSCARAWAS COUNTY, OHIO
Audit Report
For the Years Ended December 31, 2007 and 2006

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Charles E. Harris & Associates, Inc.
Certified Public Accountants

REPORT OF INDEPENDENT ACCOUNTANTS

Lawrence Township
Tuscarawas County
10867 Industrial Parkway
Bolivar, Ohio 44612

To the Board of Trustees:

We have audited the accompanying financial statements of Lawrence Township, Tuscarawas County, Ohio as and for the years ended December 31, 2007 and 2006. 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 audit provides 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, 2007 and 2006. Instead of the combined funds the accompanying financial statements present for 2007 and 2006, the revision requires presenting entity wide statements and also to present larger (i.e. major) funds separately for 2007 and 2006. While the Township does not follow GAAP, generally accepted auditing standards require 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 the Township does not use GAAP to measure its 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, 2007 and 2006, 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, 2007 and 2006, 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 and reserves for encumbrances of Lawrence Township, as of December 31, 2007 and 2006, 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, 2007 and 2006. 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 March 31, 2008, 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, 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 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.

Charles E. Harris & Associates, Inc.
March 31, 2008

**LAWRENCE TOWNSHIP
TUSCARAWAS COUNTY, OHIO
COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND CHANGES IN
FUND CASH BALANCES - ALL GOVERNMENTAL FUND TYPES
For the Year Ended December 31, 2007**

	Governmental Fund Types			Total - (Memorandum Only)
	General	Special Revenue	Debt Service	
Cash Receipts:				
Property and Other Local Taxes	\$ 76,043	\$ 914,458	-	\$ 990,501
Licenses, Permits and Fees	15,237	16,366	-	31,603
Intergovernmental	105,293	171,094	-	276,387
Special Assessments	-	4,245	-	4,245
Earnings on Investments	9,131	1,212	-	10,343
Sale of Cemetery Lots	-	8,400	-	8,400
Miscellaneous	10,071	5,270	-	15,341
Total Cash Receipts	215,775	1,121,045	-	1,336,820
Cash Disbursements:				
Current:				
General Government	187,996	12,480	-	200,476
Public Safety	29,699	590,543	-	620,242
Public Works	1,700	417,828	-	419,528
Health	-	22,573	-	22,573
Capital Outlay	-	17,117	-	17,117
Total Cash Disbursements	219,395	1,060,541	-	1,279,936
Cash Receipts Over/(Under) Cash Disbursements	(3,620)	60,504	-	56,884
Other Financing Sources/Uses:				
Sale of assets	18,000	10,000	-	28,000
Transfers-In	-	1,000	-	1,000
Transfers-Out	(1,000)	-	-	(1,000)
Advances-In	5,000	5,000	-	10,000
Advances - Out	(5,000)	(5,000)	-	(10,000)
Total Other Financing Sources/Uses	17,000	11,000	-	28,000
Excess of Cash Receipts and Other Financing Sources Over/(Under) Cash Disbursements and Other Financing Uses	13,380	71,504	-	84,884
Fund Balance, January 1, 2007	106,629	274,149	\$ 1,955	382,733
Fund Balance, December 31, 2007	\$ 120,009	\$ 345,653	\$ 1,955	\$ 467,617
Reserves for Encumbrances	\$ 2,300	\$ -	\$ -	\$ 2,300

See accompanying Notes to the Financial Statements.

**LAWRENCE TOWNSHIP
TUSCARAWAS COUNTY, OHIO
COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND CHANGES IN
FUND CASH BALANCES - ALL GOVERNMENTAL FUND TYPES
For the Year Ended December 31, 2006**

	<u>Governmental Fund Types</u>			<u>Total - (Memorandum Only)</u>
	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	
Cash Receipts:				
Property and Other Local Taxes	\$ 69,235	\$ 801,072	-	\$ 870,307
Licenses, Permits and Fees	12,884	26,937	-	39,821
Intergovernmental	133,208	183,877	-	317,085
Special Assessments	-	3,966	-	3,966
Earnings on Investments	10,288	1,258	-	11,546
Sales of Cemetery Lots	-	7,655	-	7,655
Miscellaneous	8,295	-	-	8,295
Total Cash Receipts	233,910	1,024,765	-	1,258,675
Cash Disbursements:				
Current:				
General Government	252,210	23,785	-	275,995
Public Safety	21,769	508,265	-	530,034
Public Works	-	449,400	-	449,400
Health	-	26,658	-	26,658
Capital Outlay	24,890	80,229	-	105,119
Total Cash Disbursements	298,869	1,088,337	-	1,387,206
Cash Receipts Over/(Under) Cash Disbursements	(64,959)	(63,572)	-	(128,531)
Other Financing Sources/Uses:				
Sale of Assets	14,000	-	-	14,000
Total Other Financing Sources/Uses	14,000	-	-	14,000
Excess of Cash Receipts and Other Financing Sources Over/(Under) Cash Disbursements and Other Financing Uses	(50,959)	(63,572)	-	(114,531)
Fund Balance, January 1, 2006	157,588	337,721	1,955	497,264
Fund Balance, December 31, 2006	\$ 106,629	\$ 274,149	\$ 1,955	\$ 382,733

See accompanying Notes to the Financial Statements.

**LAWRENCE TOWNSHIP
TUSCARAWAS COUNTY, OHIO**

**Notes To The Financial Statements
For the Years Ended December 31, 2007 and 2006**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. DESCRIPTION OF THE ENTITY

Lawrence Township, Tuscarawas County, (the Township) is a body corporate and politic established for the purpose of exercising 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. The Township provides general government services, including road and bridge maintenance, cemetery maintenance, fire protection and emergency medical services. The Township contracts with the Bolivar Fire Department, Inc. to provide fire services and ambulance services. The Township contracts with the Tuscarawas County Sheriff's Department, to provide police services.

Management believes the financial statements included in this report represent all of the funds of the Township over which the Township has the ability to exercise direct operating control.

The Township is associated with the Lawrence Township Community Improvement Corporation which is defined as a jointly governed organization under Government Accounting Standards Board (GASB) Statement No. 14, Reporting Entity. This organization is presented in Note 7.

B. BASIS OF ACCOUNTING

The Township prepares its financial statements following 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.)

The statements include adequate disclosure of material matters, as prescribed or permitted by the Auditor of State.

C. INVESTMENTS AND INACTIVE FUNDS

The Township maintains cash in an interest-bearing checking account. The Township invests in an overnight repurchase agreement.

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

LAWRENCE TOWNSHIP
TUSCARAWAS COUNTY, OHIO

Notes To The Financial Statements
For the Years Ended December 31, 2007 and 2006

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – (continued)

D. FUND ACCOUNTING

The Township maintains its accounting records in accordance with the principles of “Fund” accounting. Fund accounting is a concept developed to meet the needs of governmental entities in which legal or other restraints require the recording of specific receipts and disbursements. The transactions of each fund are reflected in a self-balancing group of accounts, an accounting entity which stands separate from the activities reported in other funds. The restrictions associated with each class of funds are as follows:

Governmental Fund Types:

General Fund: The general operating fund of the Township. It is used to account for all financial resources except those required by law or contract to be accounted for in another fund.

Special Revenue Funds: To account for the proceeds of specific revenue sources that are restricted to expenditures for specific purposes. The Township had the following significant Special Revenue Fund:

- *Road & Bridge Fund:* This fund receives property tax money levied for the funding of the repair of the Township’s roads.

Debt Service Fund: To account for interest and fiscal charges on payment of a note. There is only one debt service 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 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 balances as of January 1. The County Budget Commission must also approve estimated resources.

LAWRENCE TOWNSHIP
TUSCARAWAS COUNTY, OHIO

Notes To The Financial Statements
For the Years Ended December 31, 2007 and 2006

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 commitments are made. Encumbrances outstanding at year-end are carried over and need not be re-appropriated.

A summary of 2007 and 2006 budgetary activity appears in Note 3.

F. PROPERTY, PLANT AND EQUIPMENT

Acquisitions of property, plant and equipment are recorded as capital outlay 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.

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>2007</u>	<u>2006</u>
Demand Deposits	\$ 21,272	\$ 20,349
Repurchase Agreements	446,345	362,384
Total	<u>\$ 467,617</u>	<u>\$ 382,733</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.

LAWRENCE TOWNSHIP
TUSCARAWAS COUNTY, OHIO

Notes To The Financial Statements
For the Years Ended December 31, 2007 and 2006

3. BUDGETARY ACTIVITY

Budgetary activity for the years ending December 31, 2007 and 2006 is as follows:

2007 Budgeted vs. Actual Receipts			
<u>Fund Type</u>	<u>Budgeted Receipts</u>	<u>Actual Receipts</u>	<u>Variance</u>
General	\$ 202,028	\$ 238,775	\$ 36,747
Special Revenue	1,099,464	1,137,045	37,581
Debt Service	-	-	-
Total	\$ 1,301,492	\$ 1,375,820	\$ 74,328

2007 Budgeted vs. Actual Budgetary Basis Disbursements			
<u>Fund Type</u>	<u>Appropriation Authority</u>	<u>Budgetary Disbursements</u>	<u>Variance</u>
General	\$ 308,657	\$ 227,695	\$ 80,962
Special Revenue	1,373,613	1,065,541	308,072
Debt Service	1,955	-	1,955
Total	\$ 1,684,225	\$ 1,293,236	\$ 390,989

2006 Budgeted vs. Actual Receipts			
<u>Fund Type</u>	<u>Budgeted Receipts</u>	<u>Actual Receipts</u>	<u>Variance</u>
General	\$ 236,539	\$ 247,910	\$ 11,371
Special Revenue	1,006,864	1,024,765	17,901
Debt Service	-	-	-
Total	\$ 1,243,403	\$ 1,272,675	\$ 29,272

2006 Budgeted vs. Actual Budgetary Basis Disbursements			
<u>Fund Type</u>	<u>Appropriation Authority</u>	<u>Budgetary Disbursements</u>	<u>Variance</u>
General	\$ 394,127	\$ 298,869	\$ 95,258
Special Revenue	1,343,490	1,088,337	255,153
Debt Service	1,955	-	1,955
Total	\$ 1,739,572	\$ 1,387,206	\$ 352,366

**LAWRENCE TOWNSHIP
TUSCARAWAS COUNTY, OHIO**

**Notes To The Financial Statements
For the Years Ended December 31, 2007 and 2006**

4. PROPERTY TAXES

Real property becomes a lien on January 1 preceding the October 1 date for which rates are adopted by the Township 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 payments, 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 on the property owners, who must file a list of such property to the County by each April 30.

The Tuscarawas County Auditor is responsible for assessing property, and for billing, collecting and distributing all property taxes on behalf of the Township.

5. RETIREMENT SYSTEM

Full-time employees belong to the Ohio Public Employees Retirement System (OPERS). OPERS is a cost sharing, multiple-employer plans. 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 2006, OPERS members contributed 9% of their salaries. The Township contributed an amount equal to 13.7% of participants' gross salaries. In 2007, OPERS member employees contributed 9.5% while the Township contributed 13.85%. The Township has paid all contributions required through December 31, 2007.

6. RISK MANAGEMENT

The Township has obtained commercial insurance for the following risks:

- Comprehensive property and general liability
- Vehicles and equipment
- Public Officials Liability

7. LAWRENCE TOWNSHIP COMMUNITY IMPROVEMENT CORPORATION

The Corporation is a non-profit Ohio Corporation organized under Chapter 1702 and Chapter 1724 of the Ohio Revised Code. It is controlled by a five member governing board, of which not less than two-fifths have been selected from appointed or elected officials of Lawrence Township. The Board exercises total control from industrial, commercial, distribution and research development in the Township.

**LAWRENCE TOWNSHIP
TUSCARAWAS COUNTY, OHIO**

**Notes To The Financial Statements
For the Years Ended December 31, 2007 and 2006**

8. CONTINGENT LIABILITIES/SUBSEQUENT EVENTS

Management believes there are no pending claims or lawsuits.

Rockefeller Building
614 W Superior Ave Ste 1242
Cleveland OH 44113-1306
Office phone - (216) 575-1630
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Charles E. Harris & Associates, Inc.
Certified Public Accountants

**REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND
OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS REQUIRED BY
GOVERNMENT AUDITING STANDARDS**

Lawrence Township
Tuscarawas County
10867 Industrial Parkway
Bolivar, Ohio 44612

To the Board of Trustees:

We have audited the financial statements of Lawrence Township, Tuscarawas County, Ohio (the Township) as of and for the years ended December 31, 2007 and 2006, and have issued our report thereon dated March 31, 2008, wherein we noted the Township followed accounting practices prescribed or permitted by the Auditor of State of Ohio. 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.

Internal Controls Over Financial Reporting

In planning and performing our audit, we considered the Township's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Township's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Township's internal control over financial reporting.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses. However, as discussed below, we identified certain deficiencies in internal control over financial reporting that we consider to be significant deficiencies.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the Township's ability to initiate, authorize, record, process, or report financial data reliably in accordance with its applicable accounting basis such that there is more than a remote likelihood that a misstatement of the Township's financial statements that is more than inconsequential will not be prevented or detected by the Township's internal control. We consider the deficiency described in the accompanying schedule of findings, item 2007-Lawrence-01 to be a significant deficiency in internal control over financial reporting.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the Township's internal control.

Our consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in the internal control that might be significant deficiencies and, accordingly, would not necessarily disclose all significant deficiencies that are also considered to be material weaknesses. However, we believe the significant deficiency described above to be a material weakness.

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, grant agreements and other matters, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed an instance of noncompliance or other matter that is required to be reported under *Government Auditing Standards*, which is described in the accompanying schedule of findings as item 2007-Lawrence-01.

The Township's response to the finding identified in our audit is described in the accompanying schedule of findings. We did not audit the Township's response and, accordingly, we express no opinion on it.

We noted certain matters that we have reported to management of the Township in a separate letter dated March 31, 2008.

This report is intended 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.

Charles E. Harris & Associates, Inc.
March 31, 2008

**LAWRENCE TOWNSHIP
TUSCARAWAS COUNTY, OHIO
SCHEDULE OF FINDINGS
December 31, 2007 & 2006**

FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS
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FINDING NUMBER 2007-Lawrence-01 – Non-compliance Citation and Material Weakness

Ohio Admin. Code Section 117-2-02(A) provides that all local public offices should maintain an accounting system and accounting records sufficient to enable the public office to identify, assemble, analyze, classify, record and report its transactions, maintain accountability for the related assets, document compliance and finance-related legal and contractual requirements and prepare financial statements.

The Ohio Township Handbook provides suggested account classifications. These accounts classify receipts by fund and source (taxes or charges for services, for example). Using these classifications and the aforementioned accounting records will provide the Township with information required to monitor compliance and with the budget and prepare annual reports in the format required by the Auditor of State.

The Clerk posted franchise fees, receipts from the sale of trucks and several intergovernmental receipts under Miscellaneous Revenue. In 2006, adjustments were made in Miscellaneous Revenue to reclassify \$12,884 to Licenses, Permits and Fees, \$14,000 to Sale of Fixed Assets, \$8,000 to Intergovernmental receipts and \$2,859 to Local Taxes. In 2007, adjustments were made to reclassify the Sale of Fixed Assets to General Fund (\$18,000) and Special Revenue – Road Fund (\$10,000). Also in the General Fund, \$15,237 was reclassified as Licenses, Permits and Fees, \$9,055 as Intergovernmental receipts and \$5,252 as Local Taxes. In the Special Revenue Fund, \$20,000 was reclassified as Intergovernmental receipts.

We recommend that the Clerk follow the Ohio Township Handbook guidelines and the Ohio Revised Code and appropriate Auditor of State Bulletins in the proper posting of transactions.

The Clerk agrees and will comply with the requirements.

STATUS OF PRIOR YEARS' CITATIONS AND RECOMMENDATIONS

The prior audit report, for the years ending December 31, 2005 and 2004, reported no material citations or recommendations.



Mary Taylor, CPA
Auditor of State

LAWRENCE TOWNSHIP

TUSCARAWAS 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 20, 2008**