



Mary Taylor, CPA  
Auditor of State



**POLAND TOWNSHIP  
MAHONING COUNTY**

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# Mary Taylor, CPA

Auditor of State

Poland Township  
Mahoning County  
3339 Dobbins Road  
Poland, Ohio 44514

To the Board of Trustees:

As you are aware, the Auditor of State's Office (AOS) must modify the *Independent Accountants' Report* we provide on your financial statements due to an interpretation from the American Institute of Certified Public Accountants (AICPA). While 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. Our Report includes an adverse opinion relating to GAAP presentation and measurement requirements, but does not imply the amounts the statements present are misstated under the non-GAAP basis you follow. The AOS report also includes an opinion on the financial statements you prepared using the cash basis and financial statement format the AOS permits.

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

**Mary Taylor, CPA**  
Auditor of State

April 4, 2008

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# Mary Taylor, CPA

Auditor of State

## INDEPENDENT ACCOUNTANTS' REPORT

Poland Township  
Mahoning County  
3339 Dobbins Road  
Poland, Ohio 44514

To the Board of Trustees:

We have audited the accompanying financial statements of Poland Township, Mahoning County, (the Township) as of and for the years ended December 31, 2006 and 2005. 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. The Township processes its financial transactions with 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 audit 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 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.

Instead of the combined funds the accompanying financial statements present, GAAP require presenting entity wide statements and also presenting the Township's larger (i.e. major) funds separately. 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 GAAP presentation requirements. The Auditor of State permits, but does not require townships to reformat their statements. The Township has elected not to follow GAAP statement formatting requirements. 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, 2006 and 2005 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, 2006 and 2005, 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 Poland Township, Mahoning County, as of December 31, 2006 and 2005, and its combined cash receipts and disbursements for the years then ended on the accounting basis Note 1 describes.

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 April 4, 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 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.



**Mary Taylor, CPA**  
Auditor of State

April 4, 2008

**POLAND TOWNSHIP  
MAHONING COUNTY**

**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>Totals (Memorandum Only)</u>
	<u>General</u>	<u>Special Revenue</u>	
<b>Cash Receipts:</b>			
Property and Other Local Taxes	\$505,697	\$857,492	\$1,363,189
Charges for Services	14,140	1,738	15,878
Licenses, Permits, and Fees	477,694	215,841	693,535
Fines and Forfeitures	22,205	635	22,840
Intergovernmental	268,794	270,691	539,485
Special Assessments		57,575	57,575
Earnings on Investments	40,373	669	41,042
Miscellaneous	37,135	1,000	38,135
	<u>1,366,038</u>	<u>1,405,641</u>	<u>2,771,679</u>
<b>Total Cash Receipts</b>			
	<u>1,366,038</u>	<u>1,405,641</u>	<u>2,771,679</u>
<b>Cash Disbursements:</b>			
Current:			
General Government	524,709	92,597	617,306
Public Safety	616,674	599,972	1,216,646
Public Works	124,091	686,430	810,521
Health		2,982	2,982
Other	2,708	15,154	17,862
Capital Outlay	7,612		7,612
	<u>1,275,794</u>	<u>1,397,135</u>	<u>2,672,929</u>
<b>Total Cash Disbursements</b>			
	<u>1,275,794</u>	<u>1,397,135</u>	<u>2,672,929</u>
<b>Total Receipts Over/(Under) Disbursements</b>	<u>90,244</u>	<u>8,506</u>	<u>98,750</u>
<b>Other Financing Receipts / (Disbursements):</b>			
Sale of Fixed Assets		525	525
Advances-In		3,000	3,000
Advances-Out	(3,000)		(3,000)
	<u>(3,000)</u>	<u>3,525</u>	<u>525</u>
<b>Total Other Financing Receipts / (Disbursements)</b>			
	<u>(3,000)</u>	<u>3,525</u>	<u>525</u>
<b>Excess of Cash Receipts and Other Financing Receipts Over / (Under) Cash Disbursements and Other Financing Disbursements</b>	87,244	12,031	99,275
<b>Fund Cash Balances, January 1</b>	<u>1,604,284</u>	<u>390,357</u>	<u>1,994,641</u>
<b>Fund Cash Balances, December 31</b>	<u><b>\$1,691,528</b></u>	<u><b>\$402,388</b></u>	<u><b>\$2,093,916</b></u>
<b>Reserve for Encumbrances, December 31</b>	<u><b>\$4,500</b></u>	<u><b>\$0</b></u>	<u><b>\$4,500</b></u>

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

**POLAND TOWNSHIP  
MAHONING COUNTY**

**STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGES IN FUND CASH BALANCES - FIDUCIARY FUND TYPE  
FOR THE YEAR ENDED DECEMBER 31, 2006**

	<b>Fiduciary Fund Type</b>
	<b>Private Purpose Trust</b>
<b>Operating Cash Receipts:</b>	
Total Operating Cash Receipts	0
<b>Operating Cash Disbursements:</b>	
Total Operating Cash Disbursements	0
Operating Income/(Loss)	0
<b>Non-Operating Cash Receipts:</b>	
Total Non-Operating Cash Receipts	0
<b>Non-Operating Cash Disbursements:</b>	
Total Non-Operating Cash Disbursements	0
Excess of Receipts Over/(Under) Disbursements Before Interfund Transfers and Advances	0
Net Receipts Over/(Under) Disbursements	0
Fund Cash Balances, January 1	1,926
<b>Fund Cash Balances, December 31</b>	<b>\$1,926</b>
Reserve for Encumbrances, December 31	\$0

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

**POLAND TOWNSHIP  
MAHONING 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>Governmental Fund Types</u>		<b>Totals (Memorandum Only)</b>
	<u>General</u>	<u>Special Revenue</u>	
<b>Cash Receipts:</b>			
Property and Other Local Taxes	\$467,260	\$842,137	\$1,309,397
Charges for Services	6,258	3,525	9,783
Licenses, Permits, and Fees	475,175	92,764	567,939
Fines and Forfeitures	20,561	335	20,896
Intergovernmental	265,937	412,420	678,357
Special Assessments		58,265	58,265
Earnings on Investments	27,203	418	27,621
Miscellaneous	39,467	20,247	59,714
	<u>1,301,861</u>	<u>1,430,111</u>	<u>2,731,972</u>
<b>Total Cash Receipts</b>			
	<u>1,301,861</u>	<u>1,430,111</u>	<u>2,731,972</u>
<b>Cash Disbursements:</b>			
Current:			
General Government	408,046	147,732	555,778
Public Safety	585,446	608,636	1,194,082
Public Works	243,584	689,181	932,765
Health		6,370	6,370
Other	4,012	14,280	18,292
Capital Outlay	212,504	100,588	313,092
	<u>1,453,592</u>	<u>1,566,787</u>	<u>3,020,379</u>
<b>Total Cash Disbursements</b>			
	<u>1,453,592</u>	<u>1,566,787</u>	<u>3,020,379</u>
<b>Total Receipts Over/(Under) Disbursements</b>	<u>(151,731)</u>	<u>(136,676)</u>	<u>(288,407)</u>
<b>Other Financing Receipts / (Disbursements):</b>			
Sale of Fixed Assets		16,073	16,073
Advances-In		7,210	7,210
Advances-Out	(7,210)		(7,210)
Other Financing Uses	(19,697)		(19,697)
	<u>(26,907)</u>	<u>23,283</u>	<u>(3,624)</u>
<b>Total Other Financing Receipts / (Disbursements)</b>			
	<u>(26,907)</u>	<u>23,283</u>	<u>(3,624)</u>
<b>Excess of Cash Receipts and Other Financing Receipts Over / (Under) Cash Disbursements and Other Financing Disbursements</b>	<u>(178,638)</u>	<u>(113,393)</u>	<u>(292,031)</u>
<b>Fund Cash Balances, January 1 (Restated - See Note 8)</b>	<u>1,782,922</u>	<u>503,750</u>	<u>2,286,672</u>
<b>Fund Cash Balances, December 31</b>	<u><u>\$1,604,284</u></u>	<u><u>\$390,357</u></u>	<u><u>\$1,994,641</u></u>
<b>Reserve for Encumbrances, December 31</b>	<u><u>\$7,345</u></u>	<u><u>\$47,033</u></u>	<u><u>\$54,378</u></u>

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

**POLAND TOWNSHIP  
MAHONING COUNTY**

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

	Fiduciary Fund Type
	Private Purpose Trust
<b>Operating Cash Receipts:</b>	
Total Operating Cash Receipts	0
<b>Operating Cash Disbursements:</b>	
Total Operating Cash Disbursements	0
Operating Income/(Loss)	0
<b>Non-Operating Cash Receipts:</b>	
Total Non-Operating Cash Receipts	0
<b>Non-Operating Cash Disbursements:</b>	
Total Non-Operating Cash Disbursements	0
Excess of Receipts Over/(Under) Disbursements Before Interfund Transfers and Advances	0
Net Receipts Over/(Under) Disbursements	0
Fund Cash Balances, January 1	1,926
<b>Fund Cash Balances, December 31</b>	<b>\$1,926</b>
Reserve for Encumbrances, December 31	\$0

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

**POLAND TOWNSHIP  
MAHONING COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2006 AND 2005**

**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 Poland Township, Mahoning 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 police protection. The Township contracts with the Western Reserve Joint Fire District to provide fire services.

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

**B. Accounting Basis**

These financial statements follow the accounting basis 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).

These statements include adequate disclosure of material matters, as the Auditor of State prescribes or permits.

**C. Cash and Investments**

The Township's accounting basis includes investments as assets. This basis does not record disbursements for investment purchases or receipts for investment sales. This basis records gains or losses at the time of sale as receipts or disbursements, respectively.

The Township values U.S. Savings Bonds and repurchase agreements at cost.

**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.

**2. Special Revenue Funds**

These funds account for proceeds from specific sources (other than from private-purpose 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.

**POLAND TOWNSHIP  
MAHONING COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2006 AND 2005  
(Continued)**

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

Police District Fund - This fund receives local tax money and monies from fines, forfeitures and fees to pay for police protection for the Township.

**3. Fiduciary Funds**

Fiduciary funds include private purpose trust funds and agency funds. Trust funds account for assets held under a trust agreement for individuals, private organizations, or other governments which are not available to support the Township's own programs.

The Township's private purpose trust fund is for the benefit of certain cemetery lots.

The Township had no agency funds.

**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 object level of control, and appropriations may not exceed estimated resources. The Board of Trustees must annually approve appropriation measures and subsequent amendments. The County Budget Commission must also approve the annual appropriation measure. Unencumbered appropriations lapse at year end.

**2. Estimated Resources**

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

**3. Encumbrances**

The Ohio Revised Code requires the Township to reserve (encumber) appropriations when individual commitments are made. Encumbrances outstanding at year end are carried over, and need not be reappropriated.

A summary of 2006 and 2005 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 statements do 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 statements do not include a liability for unpaid leave.

**POLAND TOWNSHIP  
MAHONING COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2006 AND 2005  
(Continued)**

**2. EQUITY IN POOLED CASH AND INVESTMENTS – (Continued)**

The Township maintains a cash and investments pool all funds use. The Ohio Revised Code prescribes allowable deposits and investments. The carrying amount of cash and investments at December 31 was as follows:

	2005	2006
Demand deposits	(\$42,536)	(\$48,360)
Total deposits	(42,536)	(48,360)
U.S. Savings Bonds	1,500	1,500
Repurchase agreement	2,037,603	2,142,702
Total investments	2,039,103	2,144,202
Total deposits and investments	\$1,996,567	\$2,095,842

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

**Investments:** U.S. Savings Bonds are held in book-entry form by the Federal Reserve, in the name of the Township. The Township's financial institution transfers securities to the Township's agent to collateralize repurchase agreements. The securities are not in the Township's name.

**3. BUDGETARY ACTIVITY**

Budgetary activity for the years ending December 31, 2006 and 2005 follows:

2006 Budgeted vs. Actual Receipts

Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$1,151,555	\$1,366,038	\$214,483
Special Revenue	1,378,953	1,406,166	27,213
Total	\$2,530,508	\$2,772,204	\$241,696

2006 Budgeted vs. Actual Budgetary Basis Expenditures

Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$1,368,879	\$1,275,794	\$93,085
Special Revenue	1,513,141	1,397,135	116,006
Total	\$2,882,020	\$2,672,929	\$209,091

2005 Budgeted vs. Actual Receipts

Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$1,072,161	\$1,301,861	\$229,700
Special Revenue	1,216,600	1,446,184	229,584
Fiduciary	30	0	(30)
Total	\$2,288,791	\$2,748,045	\$459,254

**POLAND TOWNSHIP  
MAHONING COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2006 AND 2005  
(Continued)**

**3. BUDGETARY ACTIVITY – (Continued)**

2005 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$1,568,248	\$1,480,634	\$87,614
Special Revenue	1,705,449	1,613,820	91,629
Fiduciary	1,500	0	1,500
Total	\$3,275,197	\$3,094,454	\$180,743

**4. PROPERTY TAX**

Real property taxes become a lien on January 1 preceding the October 1 date for which the Trustees adopted tax 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.

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). OPERS is a cost-sharing, multiple-employer plan. The Ohio Revised Code prescribes these plans' benefits, which include postretirement healthcare and survivor and disability benefits.

The Ohio Revised Code also prescribes contribution rates. For 2006 and 2005, OPERS members contributed 9 and 8.5%, respectively, of their gross salaries and the Township contributed an amount equaling 13.7 and 13.55%, respectively, of participants' gross salaries. For 2006 and 2005, law enforcement OPERS members contributed 10.1% of their gross salaries and the Township contributed an amount equaling 16.93% in 2006 and 16.7% in 2005, of participants' gross salaries. The Township has paid all contributions required through December 31, 2006.

**POLAND TOWNSHIP  
MAHONING COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2006 AND 2005  
(Continued)**

**6. RISK MANAGEMENT**

**Commercial Insurance**

The Township has obtained commercial insurance for the following risks:

- Comprehensive property and general liability;
- Vehicles;
- Errors and omissions; and
- Inland Marine

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

**7. CONTINGENT LIABILITIES**

The Township is defendant in several lawsuits. Although management cannot presently determine the outcome of these suits, management believes that the resolution of these matters will not materially adversely affect the Township's financial condition.

**8. PRIOR PERIOD ADJUSTMENT**

The year ended December 31, 2004 audited fund balances did not agree to beginning January 1, 2005 system fund balances due to the following adjustments which were made by the Township on the Township's records to correct a posting error that was discovered after year end.

<u>Fund Type</u>	<u>12/31/04 Fund Cash Balances</u>	<u>Adjustments</u>	<u>01/01/05 Fund Cash Balances</u>
General Fund	\$1,752,922	\$30,000	\$1,782,922
Special Revenue Funds	533,750	(30,000)	503,750

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# Mary Taylor, CPA

Auditor of State

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

Poland Township  
Mahoning County  
3339 Dobbins Road  
Poland, Ohio 44514

To the Board of Trustees:

We have audited the financial statements of Poland Township, Mahoning County, (the Township) as of and for the years ended December 31, 2006 and 2005, and have issued our report thereon dated April 4, 2008 wherein we noted the Township prepared its financial statements using accounting practices the Auditor of State prescribes or permits rather than accounting principles generally accepted in the United States of America. We also noted the Township uses the Auditor of State's Uniform Accounting Network (UAN) to process its financial transactions. *Government Auditing Standards* considers this service to impair the Auditor of State's independence to audit the Township. 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 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 as a basis for designing our audit procedures for expressing our opinion on the financial statements, but not to opine on the effectiveness of the Township's internal control over financial reporting. Accordingly, we have not opined on the effectiveness of the Township's internal control over financial reporting.

A control deficiency exists when the design or operation of a control does not allow management or employees, in 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 the Township's internal control will not prevent or detect a more-than-inconsequential financial statement misstatement.

A material weakness is a significant deficiency, or combination of significant deficiencies resulting in more than a remote likelihood that the Township's internal control will not prevent or detect a material financial statement misstatement.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all internal control deficiencies that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider material weaknesses, as defined above.

#### **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 no instances of noncompliance or other matters we must report under *Government Auditing Standards*.

We did note certain noncompliance or other matters that we reported to the Township's management in a separate letter dated April 4, 2008.

We intend this report solely for the information and use of the finance committee, management, and the Township Board of Trustees. We intend it for no one other than these specified parties.



**Mary Taylor, CPA**  
Auditor of State

April 4, 2008

POLAND TOWNSHIP  
MAHONING COUNTY

SCHEDULE OF PRIOR AUDIT FINDINGS  
DECEMBER 31, 2006 AND 2005

<b>Finding Number</b>	<b>Finding Summary</b>	<b>Fully Corrected?</b>	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <b><i>Explain</i></b>
2004-001	ORC § 5705.39 Appropriations exceeded estimated resources in one fund.	No.	Re-issued as a management letter citation.





**Mary Taylor, CPA**  
Auditor of State

**POLAND TOWNSHIP**

**MAHONING 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 6, 2008**