



Mary Taylor, CPA
Auditor of State

VILLAGE OF ROME
ADAMS COUNTY

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Mary Taylor, CPA
Auditor of State

Village of Rome
Adams County
P.O. Box 335
Stout, Ohio 45684

To the Village Council:

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 village 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.

Mary Taylor

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Auditor of State

November 10, 2010

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Mary Taylor, CPA

Auditor of State

INDEPENDENT ACCOUNTANTS' REPORT

Village of Rome
Adams County
P.O. Box 335
Stout, Ohio 45684

To the Village Council:

We have audited the accompanying financial statements of the Village of Rome, Adams County, Ohio (the Village), as of and for the years ended December 31, 2009 and 2008. These financial statements are the responsibility of the Village'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 our audit provides a reasonable basis for our opinion.

As described more fully in Note 1, the Village 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 Village's larger (i.e. major) funds separately. While the Village 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 villages to reformat their statements. The Village 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, 2009 and 2008 do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the Village as of December 31, 2009 and 2008, 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 the Village of Rome, Adams County, as of December 31, 2009 and 2008, and its combined cash receipts and disbursements for the years then ended on the accounting basis Note 1 describes.

The Village 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 November 10, 2010, on our consideration of the Village'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.

A handwritten signature in black ink that reads "Mary Taylor". The signature is written in a cursive, flowing style.

Mary Taylor, CPA
Auditor of State

November 10, 2010

**VILLAGE OF ROME
ADAMS COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES
ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2009**

	<u>General</u>	<u>Special Revenue</u>	<u>Totals (Memorandum Only)</u>
Cash Receipts:			
Property and Local Taxes	\$4,404		\$4,404
Intergovernmental	3,534	\$4,697	8,231
	<u>7,938</u>	<u>4,697</u>	<u>12,635</u>
Cash Disbursements:			
Current:			
Security of Persons and Property	1,460		1,460
Leisure Time Activities	745		745
Transportation		634	634
General Government	3,669		3,669
	<u>5,874</u>	<u>634</u>	<u>6,508</u>
Total Receipts Over Disbursements	<u>2,064</u>	<u>4,063</u>	<u>6,127</u>
Fund Cash Balances, January 1	<u>7,956</u>	<u>21,093</u>	<u>29,049</u>
Fund Cash Balances, December 31	<u>\$10,020</u>	<u>\$25,156</u>	<u>\$35,176</u>

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

**VILLAGE OF ROME
ADAMS COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES
ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2008**

	General	Special Revenue	Totals (Memorandum Only)
Cash Receipts:			
Property and Local Taxes	\$4,011		\$4,011
Intergovernmental	3,665	\$5,687	9,352
Earnings on Investments	10		10
Miscellaneous	17		17
	<u>7,703</u>	<u>5,687</u>	<u>13,390</u>
Cash Disbursements:			
Current:			
Security of Persons and Property	1,331		1,331
Leisure Time Activities	1,913		1,913
Transportation		3,992	3,992
General Government	4,314		4,314
Capital Outlay	4,478		4,478
	<u>12,036</u>	<u>3,992</u>	<u>16,028</u>
Total Receipts Over/(Under) Disbursements	<u>(4,333)</u>	<u>1,695</u>	<u>(2,638)</u>
Fund Cash Balances, January 1	<u>12,289</u>	<u>19,398</u>	<u>31,687</u>
Fund Cash Balances, December 31	<u>\$7,956</u>	<u>\$21,093</u>	<u>\$29,049</u>

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

**VILLAGE OF ROME
ADAMS COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2009 AND 2008**

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 the Village of Rome, Adams County, Ohio (the Village), as a body corporate and politic. A publicly-elected six-member Village Council governs the Village. The Village provides general governmental services including street lights, road maintenance, and park maintenance.

The Village's management believes these financial statements present all activities for which the Village 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 Village 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 Deposits

The Village deposits all available funds in a non-interest earning checking account at a local commercial bank. All deposits are valued at cost.

D. Fund Accounting

The Village uses fund accounting to segregate cash and investments that are restricted as to use. The Village 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 Village had the following significant Special Revenue Fund:

Street Construction, Maintenance and Repair Fund - This fund receives gasoline tax and motor vehicle license tax for constructing, maintaining, and repairing Village streets.

VILLAGE OF ROME
ADAMS COUNTY

NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2009 AND 2008
(Continued)

1. Summary of Significant Accounting Policies (Continued)

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 Village Council 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 Village to reserve (encumber) appropriations when individual commitments are made. Encumbrances outstanding at year end are carried over, and need not be reappropriated. The Village did not use the encumbrance method of accounting.

A summary of 2009 and 2008 budgetary activity appears in Note 3.

F. Property, Plant, and Equipment

The Village records disbursements for acquisitions of property, plant, and equipment when paid. The accompanying financial statements do not report these items as assets.

2. Equity in Pooled Cash

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

	2009	2008
Demand deposits	<u>\$35,176</u>	<u>\$29,049</u>

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

**VILLAGE OF ROME
ADAMS COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2009 AND 2008
(Continued)**

3. Budgetary Activity

Budgetary activity for the years ending December 31, 2009 and 2008 follows:

2009 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$7,498	\$7,938	\$440
Special Revenue	3,129	4,697	1,568
Total	\$10,627	\$12,635	\$2,008

2009 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$15,205	\$5,874	\$9,331
Special Revenue	19,900	634	19,266
Total	\$35,105	\$6,508	\$28,597

2008 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$7,870	\$7,703	(\$167)
Special Revenue	2,739	5,687	2,948
Total	\$10,609	\$13,390	\$2,781

2008 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$17,297	\$12,036	\$5,261
Special Revenue	8,500	3,992	4,508
Total	\$25,797	\$16,028	\$9,769

Contrary to Ohio law, prior certification was not obtained for expenditures.

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.

**VILLAGE OF ROME
ADAMS COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2009 AND 2008
(Continued)**

4. Property Tax (Continued)

Public utilities are also taxed on personal and real property located within the Village.

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 Village.

5. Retirement Systems

The Village's elected officials contribute to Social Security. Contribution rates for 2009 and 2008 were 6.2% both the elected official and the Village. The Village has no employees.

6. Risk Management

The Village is uninsured and does not carry insurance for property, general liability, or errors and omissions.



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*

Village of Rome
Adams County
P.O. Box 335
Stout, Ohio 45684

To the Village Council:

We have audited the financial statements of Village of Rome, Adams County, Ohio (the Village), as of and for the year ended December 31, 2009 and 2008, and have issued our report thereon dated November 10, 2010, wherein we noted the Village 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 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 Village's internal control over financial reporting as a basis for designing our audit procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of opining on the effectiveness of the Village's internal control over financial reporting. Accordingly, we have not opined on the effectiveness of the Village'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 was not designed to identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses. Therefore, we cannot assure that we have identified all deficiencies, significant deficiencies or material weaknesses. However, as described in the accompanying schedule of findings we identified a certain deficiency in internal control over financial reporting, that we consider a material weakness.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, when performing their assigned functions, to prevent, or detect and timely correct misstatements. A *material weakness* is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the Village's financial statements will not be prevented, or detected and timely corrected. We consider finding 2009-001 described in the accompanying schedule of findings to be a material weakness.

Compliance and Other Matters

As part of reasonably assuring whether the Village'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 instances of noncompliance or other matters we must report under *Government Auditing Standards* which are described in the accompanying schedule of findings as items 2009-001 and 2009-002.

We also noted certain matters not requiring inclusion in this report that we reported to the Village's management in a separate letter dated November 10, 2010.

We intend this report solely for the information and use of the management and others within the Village. We intend it for no one other than these specified parties.

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

Mary Taylor, CPA
Auditor of State

November 10, 2010

VILLAGE OF ROME
ADAMS COUNTY

SCHEDULE OF FINDINGS
DECEMBER 31, 2009 AND 2008

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

FINDING NUMBER 2009-001

Noncompliance Citation / Material Weakness

Ohio Admin Code, 117-2-02 (A), requires that all local public offices shall 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 with finance-related legal and contractual requirements and prepare financial statements required.

Ohio Admin Code 117-2-02 (C) provides that:

- (1) All local public offices should integrate the budgetary accounts, at the legal level of control or lower, into the financial accounting system. This means designing an accounting system to provide ongoing and timely information on unrealized budgetary receipts and remaining uncommitted balances of appropriations.
- (2) Purchase orders should be used to approve purchase commitments and to encumber funds against the applicable appropriation account(s), as required by section 5705.41(D) of the Revised Code. Purchase orders are not effective unless the fiscal officer's certificate is attached.
- (3) Vouchers may be used as a written order authorizing the drawing of a check in payment of a lawful obligation of the public office. Each voucher shall contain the date, purchase order number, the account code, amount, approval, and any other required information. The local office should also attach the supporting documentation to the voucher, such as vendor invoices.

Ohio Admin Code, 117-2-01 (D), provides that all local public offices may maintain accounting records in a manual or computerized format. Such records should include:

- (1) Cash journal, which typically contains the following information: The amount, date, receipts number, check number, account code, purchase order number, and any other information necessary to properly classify the transaction.
- (2) Receipts ledger, which typically assembles and classifies receipts into separate accounts for each type of receipt of each fund the public office uses. The amount, date, name of the payor, purpose, receipt number, and other information required for the transactions can be recorded on this ledger.
- (3) Appropriation ledger, which may assemble and classify disbursements or expenditure/expenses into separate accounts for, at a minimum, each account listed in the appropriation resolution. The amount, fund, date, check number, purchase order number, encumbrance amount, unencumbered balance, amount of disbursement, uncommitted balance of appropriations and any other information required may be entered in the appropriate columns.
- (4) In addition, all local public offices should maintain payroll records including a payroll journal that records, assembles and classifies by pay period the name of employee, social security number, hours worked, wage rates, pay date, withholdings by type, net pay, and other compensation paid to an employee, and the fund and account charged for the payments.

**FINDING NUMBER 2009-001
 (Continued)**

The Village did not maintain the accounting records in such manner to enable the officials to classify and report as prescribed. We found the following deficiencies in the accounting records:

- The Village maintained a cash journal; however the journal did not total to the year to date totals entered, and did not include any account numbers or purchase order numbers.
- The Village did not maintain a receipts ledger and an appropriation ledger that classified receipts and disbursements by accounts. The Village maintained ledger sheets which partially classified transactions by type; however these ledger sheets did not include any budgetary information for use in monitoring budget and actual figures, and did not include any encumbrances.
- The Village did not maintain a payroll ledger.
- The Village Clerk-Treasurer did not certify purchase orders and did not record the related encumbrances in the appropriation ledger.
- The Village did not use vouchers.
- Amounts reported in the annual financial report did not always agree with the official budgetary documents and amounts recorded in the ledgers. Failure to properly maintain accounting records resulted in inaccurate amounts being reported by the Village on their annual financial report. Also, not having complete and accurate accounting records, including budgetary information, increases the risk of spending more than is available. Officials need to have complete and accurate accounting records in order to make informed management decisions.

As a result, amounts reported in the annual financial report combined and combining statements prepared by the Clerk-Treasurer did not agree with the actual cash journal receipts and disbursements and did not total to the ending fund balances reported as shown below:

2008	Amount Reported	Actual Amount	Variance
General Fund:			
01/01/08 Fund Balance	\$0	\$12,289	\$12,289
Receipts	3,937	7,703	3,766
Disbursements	7,557	12,036	4,479
12/31/08 Fund Balance	0	7,956	7,956
Special Revenue Funds:			
01/01/08 Fund Balance	0	19,398	19,398
Receipts	4,738	5,687	949
Disbursements	0	3,992	3,992
12/31/08 Fund Balance	0	21,093	21,093

**FINDING NUMBER 2009-001
 (Continued)**

2009	Amount Reported	Actual Amount	Variance
General Fund:			
Receipts	\$4,625	\$7,938	\$3,313
Disbursements	5,710	5,874	164
12/31/09 Fund Balance	10,288	10,020	268
Special Revenue Funds:			
Receipts	4,310	4,697	387
12/31/09 Fund Balance	24,917	25,156	239

The Village has posted these adjustments to their financial statements.

Council should require that the accounting records be maintained in the manner prescribed by the Ohio Administrative Code. The Clerk-Treasurer should assure that numbers in the accounting records are correctly totaled, and that the totals from the accounting system agree to the annual financial report. We also recommend that the officials assure that the amounts presented in the annual financial report agree with the accounting records and budgetary documents and agree to the ending balances reported.

FINDING NUMBER 2009-002

Noncompliance Citation

Ohio Rev. Code, § 5705.41(D)(1), prohibits a subdivision or taxing unit from making any contract or giving any order involving the expenditure of money unless there is attached thereto a certificate of the fiscal officer of the subdivision that the amount required to meet the obligation 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. This certificate need be signed only by the subdivision's fiscal officer. Every contract made without such a certificate shall be void, and no warrant shall be issued in payment of any amount due thereon.

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 sections 5705.41(D)(1) and 5705.41(D)(3), respectively, of the Ohio Revised Code.

1. "Then and Now" Certificate – If the fiscal officer can certify that both at the time that the contract or order was made ("then"), and at the time that the fiscal officer is completing the certification ("now"), that sufficient funds were available or in the process of collection, to the credit of a proper fund, properly appropriated and free from any previous encumbrance, the Village can authorize the drawing of a warrant for the payment of the amount due. The Village has thirty days from the receipt of the "then and now" certificate to approve payment by resolution.

**FINDING NUMBER 2009-002
(Continued)**

Amounts of less than \$3,000 may be paid by the fiscal officer without a resolution or ordinance 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 Village.

2. Blanket Certificate – Fiscal officers may prepare “blanket” certificates for a certain sum of money not in excess of an amount established by resolution or ordinance adopted by a majority of the members of the legislative authority against any specific line item account over a period not running beyond the end of the current fiscal year. The blanket certificates 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.
3. Super Blanket Certificate – The Village 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 expenses. 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.

Contrary to the above requirement, the Clerk-Treasurer did not certify that appropriations were available for 100% of the expenditures tested for 2008 and 2009. We also noted in Finding 2009-001 that appropriations and encumbrances were not posted to the accounting system during the audit period. Failure to obtain prior certification and encumber appropriations could result in overspending and negative cash balances.

Unless the Village uses the exceptions noted above, prior certification is not only required by statute but also 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 Village’s funds exceeding budgetary spending limitations, we recommend that the Clerk-Treasurer certify that funds are or will be available prior to obligation by the Village. When prior certification is not possible “then and now” certification should be used.

We recommend the Village officials obtain the Clerk-Treasurer’s certification of the availability of funds prior to the commitment being incurred. The most convenient certification method is to use purchase orders that include the certification language 5705.41(D) requires to authorize disbursements. The Clerk-Treasurer should sign the certification at the time the Village incurs a commitment, and only when the requirements of 5705.41(D) are satisfied. The Clerk-Treasurer should post approved purchase orders to the proper appropriation code to reduce the available appropriation.

We did not receive a response from officials to the findings above.

**VILLAGE OF ROME
ADAMS COUNTY**

**SCHEDULE OF PRIOR AUDIT FINDINGS
DECEMBER 31, 2009 AND 2008**

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <i>Explain</i>
2007-001	<p>Ohio Rev. Code, Section 5705.36(A)(1) Certificate of total amount available not filed</p> <p>Section 5705.38(A) annual appropriations not passed</p> <p>Section 5705.38(C) Appropriations not at legal level of control</p> <p>Ohio Admin. Code, Section 117-2-02(C)(1) budgetary accounts not integrated into the financial account system at the legal level of control</p> <p>Section 5705.41(B) expenditures exceeded appropriations in 2006 because no appropriations were adopted</p>	<p>Yes</p> <p>Yes</p> <p>Yes</p> <p>NO</p> <p>Yes</p>	<p>Not Corrected, repeated as 2009-001</p>
2007-002	Section 5705.41(D) prior certification for expenditures not made	No	Repeated as 2009-002

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Mary Taylor, CPA
Auditor of State

VILLAGE OF ROME

ADAMS 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
DECEMBER 7, 2010**