



Mary Taylor, CPA
Auditor of State

**WEST ELKTON GRATIS TOWNSHIP FIRE DISTRICT
PREBLE COUNTY**

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Mary Taylor, CPA Auditor of State

West Elkton Gratis Township Fire District
Preble County
125 North Main Street
West Elkton, Ohio 45070

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.

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Mary Taylor, CPA
Auditor of State

July 22, 2010

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Mary Taylor, CPA

Auditor of State

INDEPENDENT ACCOUNTANTS' REPORT

West Elkton Gratis Township Fire District
Preble County
125 North Main Street
West Elkton, Ohio 45070

To the Board of Trustees:

We have audited the accompanying financial statements of the West Elkton Gratis Township Fire District, Preble County, Ohio (the District), as of and for the years ended December 31, 2009 and 2008. These financial statements are the responsibility of the District'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 District 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.

While the District 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 Districts to reformat their statements. The District 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 District 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 fund cash balances of the West Elkton Gratis Township Fire District, Preble County, Ohio, 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 District 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 July 22, 2010, on our consideration of the District'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 cursive script that reads "Mary Taylor".

Mary Taylor, CPA
Auditor of State

July 22, 2010

**WEST ELKTON-GRATIS TOWNSHIP FIRE DISTRICT
PREBLE COUNTY**

**STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCE
GENERAL FUND
FOR THE YEARS ENDED DECEMBER 31, 2009 AND 2008**

	2009	2008
Cash Receipts:		
Intergovernmental	\$60,563	\$169,017
Earnings on Investments	12	131
	60,575	169,148
Total Cash Receipts		
Cash Disbursements:		
Current Disbursements:		
Security of Persons and Property	5,918	6,251
Salaries and Wages	2,400	2,400
General Government	33,287	52,206
Capital Outlay		107,403
Debt Service:		
Redemption of Principal	12,905	12,292
Interest and Other Fiscal Charges	11,399	12,012
	65,909	192,564
Total Cash Disbursements		
Total Receipts (Under) Disbursements	(5,334)	(23,416)
Fund Cash Balances, January 1	23,084	46,500
Fund Cash Balances, December 31	\$17,750	\$23,084

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

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**WEST ELKTON GRATIS TOWNSHIP FIRE DISTRICT
PREBLE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEARS ENDED 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 West Elkton Gratis Township Fire District, Preble County, Ohio (the District), as a body corporate and politic. A three-member Board of Trustees governs the District. Two of the board members are appointed by the political subdivisions within the District. Those political subdivisions are the Village of West Elkton and Gratis Township. The board members representing the Village of West Elkton and Gratis Township appoint the third board member. The District provides fire protection and rescue services within the District.

The District's management believes these financial statements present all activities for which the District 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 District 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 District has a checking account. Interest earned is recognized and recorded when received.

D. Fund Accounting

The District uses the General Fund as the general operating fund. It is used to account for all financial resources.

E. Budgetary Process

The Ohio Revised Code requires the District to budget annually. The District did not adopt operating budgets for the audit period.

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. No appropriation measures were approved for the audit period, so budgetary expenditures exceeded appropriations.

**WEST ELKTON GRATIS TOWNSHIP FIRE DISTRICT
PREBLE COUNTY**

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

1. Summary of Significant Accounting Policies (Continued)

2. Estimated Resources

Estimated resources include estimates of cash to be received (budgeted receipts) plus cash as of January 1. The District did not certify total amounts available from all sources and did not estimate resources for the audit period.

3. Encumbrances

The Ohio Revised Code requires the District to reserve (encumber) appropriations when individual commitments are made. The District did not use the encumbrance method of accounting. However, the District had no material outstanding encumbrances at December 31, 2009 or 2008.

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

F. Property, Plant, and Equipment

The District 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 and Deposits

The District maintains a pool of deposits. The Ohio Revised Code prescribes allowable deposits and investments. The carrying amount of deposits at December 31 was as follows:

	2009	2008
Demand deposits	\$17,750	\$23,084

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

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	\$0	\$60,575	\$60,575

2009 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$0	\$65,909	(\$65,909)

**WEST ELKTON GRATIS TOWNSHIP FIRE DISTRICT
PREBLE COUNTY**

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

3. Budgetary Activity (Continued)

2008 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$0	\$169,148	\$169,148
	\$0	\$169,148	\$169,148

2008 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$0	\$192,564	(\$192,564)
	\$0	\$192,564	(\$192,564)

4. Fire District Funding

The Fire District receives funding from the Village of West Elkton and Gratis Township. The funding is derived from the fire levy money received by the Village of West Elkton and Gratis Township. Payments are made semi-annually to the Fire District after the Village and the Township receive their tax distribution from the Preble County Auditor.

5. Lease

Lease outstanding at December 31, 2009 was as follows:

	Principal	Interest Rate
2006 Rosenbauer/2005 Simon Pumpers Lease	\$215,538	4.99%

The District leased the 2006 Rosenbauer and the 2005 Simon Pumpers with a purchase option. The lease is collateralized by the pumpers. The purchase option at December 31, 2009 was \$220,360.

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

	2006 Rosenbauer/2005 Simon Pumper
Year ending December 31:	
2010	\$24,304
2011	24,304
2012	24,304
2013	24,304
2014	24,304
2015-2019	121,522
2020-2021	48,609
Total	\$291,651

**WEST ELKTON GRATIS TOWNSHIP FIRE DISTRICT
PREBLE COUNTY**

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

6. Risk Management

Commercial Insurance

The District has obtained commercial insurance for the following risks:

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

7. Noncompliance

Contrary to the Ohio Administrative Code, the District did maintain required accounting journals and ledgers.



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*

West Elkton Gratis Township Fire District
Preble County
125 North Main Street
West Elkton, Ohio 45070

To the Board of Trustees:

We have audited the financial statements of the West Elkton Gratis Township Fire District, Preble County, Ohio (the District), as of and for the years ended December 31, 2009 and 2008, and have issued our report thereon dated July 22, 2010, wherein we noted the District 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 District'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 District's internal control over financial reporting. Accordingly, we have not opined on the effectiveness of the District'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 certain deficiencies in internal control over financial reporting, that we consider material weaknesses.

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 a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and timely corrected. We consider finding 2009-005 described in the accompanying schedule of findings to be a material weakness.

Compliance and Other Matters

As part of reasonably assuring whether the District'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 through 2009-004, 2009-006 and 2009-007.

We also noted certain matters not requiring inclusion in this report that we reported to the District's management in a separate letter dated July 22, 2010.

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

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Mary Taylor, CPA
Auditor of State

July 22, 2010

**WEST ELKTON GRATIS TOWNSHIP FIRE DISTRICT
PREBLE COUNTY**

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

FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS
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FINDING NUMBER 2009-001

Noncompliance

Ohio Revised Code, § 5705.28(B)(2)(a), states that the taxing authority of a taxing unit that does not levy a tax is not required to adopt a tax budget pursuant to division (A) of this section. Instead, on or before the fifteenth day of July each year, such taxing authority shall adopt an operating budget for the taxing unit for the ensuing fiscal year. The operating budget shall include an estimate of receipts from all sources, a statement of all taxing unit expenses that are anticipated to occur, and the amount required for debt charges during the fiscal year. The District is not required to file the operating budget with the county auditor or the county budget commission. The District did not adopt operating budgets for 2008 or 2009. Failure to adopt operating budgets resulted in overspending and a negative fund cash balance. We recommend that the District adopt an annual operating budget.

FINDING NUMBER 2009-002

Noncompliance

Ohio Revised Code, § 5705.28(B)(2)(b), states, in part, that except for this section and sections 5705.36, 5705.38, 5705.40, 5705.41, 5705.43, 5705.44, and 5705.45 of the Revised Code, a taxing unit that does not levy a tax is not a taxing unit for purposes of Chapter 5705 of the Revised Code. These sections separately require the District to, in part: certify beginning balances on or about the first day of each fiscal year; certify revenue available for appropriation; adopt appropriations within available resources; certify the availability of funds prior to incurring obligations; and, limit expenditures to appropriations for each fund. Documents prepared in accordance with such sections are not required to be filed with the county auditor or county budget commission.

Ohio Revised Code, § 5705.36(A)(1), provides that on or about the first day of each fiscal year, the fiscal officers of subdivisions and other taxing units shall certify to the county auditor the total amount from all sources available for expenditures from each fund in the tax budget along with any unencumbered balances that existed at the end of the preceding year. The District did not prepare documentation showing the total amount from all sources available for expenditures from each fund. Failure to prepare the required documentation resulted in overspending funds and negative fund cash balances. We recommend that the District annually prepare documentation showing the total amount from all sources.

FINDING NUMBER 2009-003

Noncompliance

Ohio Revised Code, § 5705.38(A), provides that on or about the first day of each fiscal year, an appropriation measure is to be passed. The District did not pass appropriation measures for 2008 or 2009. Failure to pass appropriation measures resulted in overspending and a negative fund cash balance. We recommend that the District pass annual appropriation measures.

FINDING NUMBER 2009-004

Noncompliance

Ohio Revised Code, § 5705.41(B), states that no subdivision or taxing unit is to expend money unless it has been properly appropriated. The District did not appropriate expenditures for 2008 and 2009. Failure to appropriate expenditures resulted in overspending and a negative fund cash balance. We recommend that the District appropriate all expenditures.

FINDING NUMBER 2009-005

Material Weakness

When designing the public office's system of internal control and the specific control activities, management should ensure that all transactions are properly authorized in accordance with management's policies, ensure that accounting records are properly designed, ensure adequate security of assets and records, plan for adequate segregation of duties or compensating controls, verify the existence and valuation of assets and liabilities and periodically reconcile them to the accounting records, perform analytical procedures to determine the reasonableness of financial data, and ensure the collection and compilation of the data needed for the timely preparation of financial statements.

Lack of internal controls, increases the risk that errors, theft or fraud could occur and not be detected in a timely manner.

We noted the following weaknesses in the District's accounting and financial reporting:

- The small size of the District's staff does not allow for an adequate segregation of duties; the Fiscal Officer must perform all accounting functions. The weakness of this system is that it allows for potential diversion of funds through possible alteration of source documents. Also, bookkeeping errors may occur without detection in a timely manner.
- The Fiscal Officer completes monthly cash reconciliations. However, they are not reviewed by anyone in a supervisory position.
- A receipt in the amount of \$29,750 was posted in the amount of \$29,445 in September 2008.
- Check #3219, dated November 29, 2009, in the amount of \$2,297, which cleared the bank on January 22, 2010 was improperly accounted for in the 2009 annual report. The 2009 annual report was prepared with an ending balance equaling the bank balance. Thus, 2009 expenditures were understated by \$2,297 and ending balance was overstated by the same amount. Adjustments to ending 2009 fund balance are reflected in the accompanying financial statements.
- A running cash balance is not maintained in the cash book.
- Receipts were not identified with a receipt number, receipt date or in many instances a receipt description. The District does not issue pre-numbered duplicate receipts.

**FINDING NUMBER 2009-005
(Continued)**

- During 2008, the District overpaid an invoice by \$4,025. However, the vendor reimbursed the District this amount.
- During 2008, monies received from the federal government in the amount of \$86,328 were posted to Miscellaneous Revenue instead of Intergovernmental Revenue. The client has posted this adjustment to their accounting records and financial statements.

Monitoring controls should be put into place to help assure that work being performed, laws required to be followed and reports being generated are meeting the objectives of the Board of Trustees and management. Monitoring controls should be performed by someone independent of those performing the tasks.

We recommend the District implement the following procedures:

- The Board should receive monthly financial reports including, but not limited to: bank reconciliations (with supporting documentation such as bank statements, outstanding check lists, and deposits in transit), check registers, cash book, etc. The Board should receive these reports prior to the regular meetings so that members have an opportunity to review the information and ask informed questions. The Board's approval of these reports should be documented in the minutes. The documents reviewed should be initialed by the reviewer(s) to show that the review has occurred.
- Upon receiving audit reports, the Board should take action to see that the findings are addressed and corrected.
- Due care should be taken in posting activity to the cash book. All cash book activity should be reconciled to the monthly bank statements. Pre-numbered duplicate receipts should be issued. Detail receipt information (receipt number, date, description) should be posted to the cash book. A running cash balance should be maintained.
- Due care should be taken in completing the annual financial reports. The receipts and expenditures as reported in the annual financial reports should match the activity posted to the cash book. Receipts and expenditures should be reported in the correct line items.

FINDING NUMBER 2009-006

Noncompliance

Ohio Revised Code, § 5705.41(D)(1), prohibits a subdivision or taxing entity 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.

FINDING NUMBER 2009-006
(Continued)

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 District can authorize the drawing of a warrant for the payment of the amount due. The District has thirty days from the receipt of the "then and now" certificate to approve payment by ordinance or resolution.

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 District.

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 District 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.

The District did not certify the availability of funds for 100% of both 2008 and 2009 expenditures and there was no evidence that the District followed the aforementioned exceptions. Failure to properly certify the availability of funds can result in overspending funds and negative cash fund balances.

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 District's funds exceeding budgetary spending limitations, we recommend that the fiscal officer certify that the funds are or will be available prior to obligation by the District. When prior certification is not possible, "then and now" certification should be used. Invoices lacking a date should be dated by the Fiscal Officer when received.

We recommend the District certify purchases to which section 5705.41(D) applies. The most convenient certification method is to use purchase orders that include the certification language 5705.41(D) requires to authorize disbursements. The fiscal officer should sign the certification at the time the District incurs a commitment, and only when the requirements of 5705.41(D) are satisfied. The fiscal officer should post approved purchase commitments to the proper appropriation code, to reduce the available appropriation.

FINDING NUMBER 2009-007

Noncompliance

Ohio Administrative Code, 117-2-02(A), requires governments to maintain an accounting system and accounting records sufficient 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. Pursuant to division (D) of this section, accounting records that can help achieve these objectives include:

1. Receipts ledger, which typically assembles and classifies receipts into separate accounts for each type of receipt of each fund.
2. Appropriation ledger, which assembles and classifies disbursements into separate accounts, for at a minimum, each account listed in the appropriation resolution.

The District did not maintain a receipt ledger or appropriations ledger. The lack of these ledgers led to conditions noted in Finding 2009-005.

We recommend the District maintain a receipts ledger and appropriation ledger. We also recommend the District reconcile the ledgers to the bank on a monthly basis and that a Board member review and sign off on the reconciliation, indicating approval and timeliness of reconciliations. Implementation of these procedures will add a substantial measure of control to the receipt and expenditure process, as well as provide assurance that the activity is properly handled and fairly presented on the District's ledgers and financial reports.

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

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**WEST ELKTON GRATIS TOWNSHIP FIRE DISTRICT
PREBLE 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	ORC 5705.28(B)(2)(a), failure to adopt an operating budget.	No	Not corrected – reissued as Finding 2009-001
2007-002	ORC 5705.38(A), failure to adopt appropriation measures.	No	Not corrected – reissued as Finding 2009-003
2007-003	ORC 5705.41(B), did not properly appropriate expenditures.	No	Not corrected – reissued as Finding 2009-004
2007-004	ORC 5705.41(D), failure to certify funds.	No	Not corrected – reissued as Finding 2009-006
2007-005	ORC 5705.36(A)(1), failure to certify all sources available for expenditures.	No	Not corrected – reissued as Finding 2009-002
2007-006	OAC 117-2-02(A), failure to maintain required accounting records.	No	Not corrected – reissued as Finding 2009-007
2007-007	Various internal accounting control weaknesses.	No	Not corrected – reissued as Finding 2009-005



Mary Taylor, CPA
Auditor of State

WEST ELKTON GRATIS TOWNSHIP FIRE DISTRICT

PREBLE COUNTY

CLERK'S CERTIFICATION

This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
AUGUST 17, 2010**