



Dave Yost • Auditor of State

VILLAGE OF TRIMBLE
ATHENS COUNTY

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Dave Yost • Auditor of State

ACCOUNTANTS' REPORT

Village of Trimble
Athens County
P.O. Box 121
Trimble, Ohio 45782

To the Village Council:

We have selectively tested certain accounts, financial records, files, and reports of the Village of Trimble, Athens County, Ohio (the Village), as of and for the years ended December 31, 2009, 2008 and 2007 following Ohio Administrative Code Section 117-4-02.

The accompanying financial statements present receipts and disbursements by fund totals only. Ohio Administrative Code Section 117-2-02(A) requires governments to classify receipt and disbursement transactions.

There are reportable findings and conditions as a result of performing these procedures. Our reportable findings and conditions follow the financial presentation. Our engagement was not designed to result in expressing an opinion on the accompanying financial statements, and we express no opinion on them.

As discussed in Note 9 to the financial statements, the Village has suffered recurring losses from operations and has a General Fund deficiency at December 31, 2009. Note 9 describes Management's plans regarding these matters. The financial statements do not include any adjustments that might result from the outcome of this uncertainty.

This report is intended solely for the information and use of management, the Village Council, and other officials authorized to receive this report under Section 117.26, Ohio Revised Code, and is not intended to be and should not be used by anyone other than these specified parties.

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Dave Yost
Auditor of State

July 19, 2011

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**VILLAGE OF TRIMBLE
ATHENS COUNTY**

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

	<u>Balance 1/1/2009</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Balance 12/31/2009</u>
General	\$2,130	\$39,332	\$96,526	(\$55,064)
Special Revenue:				
Street Construction, Maintenance and Repair	330	13,724	11,603	2,451
State Highway	(17)	1,099	1,091	(9)
Permissive Motor Vehicle License	(57)	4,620	4,594	(31)
Street Lighting	7,658	9,632	3,751	13,539
Fire	1,962	5,892	110	7,744
Street Levy	7	7,947	7,750	204
Total Special Revenue	<u>9,883</u>	<u>42,914</u>	<u>28,899</u>	<u>23,898</u>
Enterprise Funds:				
Water Operating Fund	<u>36,730</u>	<u>78,094</u>	<u>61,916</u>	<u>52,908</u>
Agency Fund:				
Mayor's Court	<u>0</u>	<u>630</u>	<u>630</u>	<u>0</u>
Total All Funds	<u><u>\$48,743</u></u>	<u><u>\$160,970</u></u>	<u><u>\$187,971</u></u>	<u><u>\$21,742</u></u>

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

**VILLAGE OF TRIMBLE
ATHENS COUNTY**

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

	Balance 1/1/2008	Receipts	Disbursements	Balance 12/31/2008
General	\$2,361	\$91,942	\$92,173	\$2,130
Special Revenue:				
Street Construction, Maintenance and Repair	16,911	15,700	32,281	330
State Highway	46	1,245	1,308	(17)
Permissive Motor Vehicle License	918	850	1,825	(57)
Street Lighting	5,799	6,953	5,094	7,658
Fire	970	3,277	2,285	1,962
FEMA	1,100		1,100	0
Street Levy	4,967	7,882	12,842	7
Total Special Revenue	30,711	35,907	56,735	9,883
Enterprise Funds:				
Water Operating Fund	25,688	81,551	70,509	36,730
Agency Fund:				
Mayor's Court	100	3,030	3,130	0
Total All Funds	\$58,860	\$212,430	\$222,547	\$48,743

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

**VILLAGE OF TRIMBLE
ATHENS COUNTY**

**STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
FUND CASH BALANCES
ALL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2007**

	<u>Balance 1/1/2007</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Balance 12/31/2007</u>
General	\$10,121	\$50,808	\$58,568	\$2,361
Special Revenue:				
Street Construction, Maintenance and Repair	3,997	26,358	13,444	16,911
State Highway	(140)	872	686	46
Permissive Motor Vehicle License	1,213	8,244	8,539	918
Street Lighting	2,580	7,387	4,168	5,799
Fire	565	3,455	3,050	970
FEMA	16,705		15,605	1,100
Street Levy	1,617	8,202	4,852	4,967
Total Special Revenue	<u>26,537</u>	<u>54,518</u>	<u>50,344</u>	<u>30,711</u>
Enterprise Funds:				
Water Operating Fund	24,396	83,107	81,815	25,688
Agency Fund:				
Mayor's Court	41	2,473	2,414	100
Total All Funds	<u><u>\$61,095</u></u>	<u><u>\$190,906</u></u>	<u><u>\$193,141</u></u>	<u><u>\$58,860</u></u>

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

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**VILLAGE OF TRIMBLE
ATHENS COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2009, 2008 AND 2007**

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 Trimble, Athens County, Ohio (the Village), as a body corporate and politic. A publicly-elected six-member Council directs the Village. The Village provides general government services, street construction, repair and maintenance, as well as water utility services and street light services. The Village contracts with the Village of Glouster for fire protection. The Village contracts with the Village of Jacksonville for police and fire protection services.

The Village participates in one jointly governed organization. Note 7 to the financial statements provides additional information for this entity. The organization is:

Jointly Governed Organizations:

Trimble Township Wastewater Treatment District – a regional sewer district that also provides billing services for the Village's water utility services.

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).

The Village did not classify its receipts or disbursements in the accompanying financial statements. This is a material departure from the requirements of Ohio Administrative Code Section 117-02-02(A). This Ohio Administrative Code Section requires classifying receipts and disbursements.

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

C. 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 Funds:

**VILLAGE OF TRIMBLE
ATHENS COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2009, 2008 AND 2007
(Continued)**

1. Summary of Significant Accounting Policies (Continued)

C. Fund Accounting (Continued)

2. Special Revenue Funds (Continued)

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

Street Levy Fund - This fund receives property tax money for constructing, maintaining, and repairing Village streets.

FEMA Fund - This fund receives grant money to repair Village property damaged by flooding.

3. Enterprise Funds

These funds account for operations that are similar to private business enterprises, where management intends to recover the significant costs of providing certain goods or services through user charges. The Village had the following significant Enterprise Fund:

Water Operating Fund - This fund receives charges for services to cover water service costs.

4. Fiduciary Funds

Fiduciary funds include agency funds. Agency funds are purely custodial in nature and are used to hold resources for individuals, organizations or other governments. The Village disburses these funds as directed by the individual, organization or other government. The Village had the following significant Agency Fund:

Mayor's Court Fund - This fund accounts for the financial activity of the Mayor's Court.

D. Budgetary Process

The Ohio Revised Code requires that each fund (except certain agency funds) 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. Appropriations lapse at year end.

2. Estimated Resources

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

**VILLAGE OF TRIMBLE
ATHENS COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2009, 2008 AND 2007
(Continued)**

1. Summary of Significant Accounting Policies (Continued)

D. Budgetary Process (Continued)

3. Encumbrances

The Ohio Revised Code requires the Village to reserve (encumber) appropriations when individual commitments are made. Encumbrances outstanding at year end are canceled, and reappropriated in the subsequent year. The Village did not use the encumbrance method of accounting.

A summary of 2009, 2008, and 2007 budgetary activity appears in Note 3.

E. 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.

F. 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.

2. Equity in Pooled Deposits

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

	2009	2008	2007
Demand deposits	\$6,582	\$33,841	\$44,306
Certificates of deposit	15,160	14,902	14,554
Total deposits	\$21,742	\$48,743	\$58,860

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

3. Budgetary Activity

Budgetary activity for the years ending December 31, 2009, 2008, and 2007 follows:

2009 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$34,000	\$39,332	\$5,332
Special Revenue	42,500	42,914	414
Enterprise	85,000	78,094	(6,906)
Total	\$161,500	\$160,340	(\$1,160)

**VILLAGE OF TRIMBLE
ATHENS COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2009, 2008 AND 2007
(Continued)**

3. Budgetary Activity (Continued)

2009 Budgeted vs. Actual Budgetary Basis Expenditures

Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$61,350	\$96,526	(\$35,176)
Special Revenue	53,294	28,899	24,395
Enterprise	85,800	61,916	23,884
Total	<u>\$200,444</u>	<u>\$187,341</u>	<u>\$13,103</u>

2008 Budgeted vs. Actual Receipts

Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$68,000	\$91,942	\$23,942
Special Revenue	38,000	35,907	(2,093)
Enterprise	80,000	81,551	1,551
Total	<u>\$186,000</u>	<u>\$209,400</u>	<u>\$23,400</u>

2008 Budgeted vs. Actual Budgetary Basis Expenditures

Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$75,960	\$92,173	(\$16,213)
Special Revenue	69,882	56,735	13,147
Enterprise	94,576	70,509	24,067
Total	<u>\$240,418</u>	<u>\$219,417</u>	<u>\$21,001</u>

2007 Budgeted vs. Actual Receipts

Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$49,500	\$50,808	\$1,308
Special Revenue	43,700	54,518	10,818
Enterprise	75,000	83,107	8,107
Total	<u>\$168,200</u>	<u>\$188,433</u>	<u>\$20,233</u>

2007 Budgeted vs. Actual Budgetary Basis Expenditures

Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$58,346	\$58,568	(\$222)
Special Revenue	72,030	50,344	21,686
Enterprise	85,399	81,815	3,584
Total	<u>\$215,775</u>	<u>\$190,727</u>	<u>\$25,048</u>

**VILLAGE OF TRIMBLE
ATHENS COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2009, 2008 AND 2007
(Continued)**

3. Budgetary Activity (Continued)

Contrary to Ohio law, the Appropriations exceeded Actual Resources at December 31, 2009, 2008 and 2007. Also contrary to Ohio law, Actual Expenditures exceeded Appropriations at December 31, 2009, 2008 and 2007. Also contrary to Ohio law, at December 31, 2009, the General Fund, Permissive Motor Vehicle License Fund, and State Highway Improvement Fund had cash deficit balances of \$55,064, \$31 and \$9, respectively. At December 31, 2008, the State Highway Improvement Fund and Permissive Motor Vehicle License Fund had cash deficit balances of \$17 and \$57, respectively.

4. Property Tax

Real property taxes become a lien on January 1 preceding the October 1 date for which the Council 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 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 employees belong to the Ohio Public Employees Retirement System (OPERS). OPERS is a cost-sharing, multiple-employer plan. The Ohio Revised Code prescribes this plans' benefits, which include postretirement healthcare and survivor and disability benefits.

The Ohio Revised Code also prescribes contribution rates. For 2009 and 2008, OPERS members contributed 10% of their gross salaries and the Village contributed an amount equaling 14% of participants' gross salaries. The Village has not paid all contributions required through December 31, 2009.

6. Risk Management

Commercial Insurance

The Village has obtained commercial insurance for the following risks:

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

**VILLAGE OF TRIMBLE
ATHENS COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2009, 2008 AND 2007
(Continued)**

7. Jointly Governed Organization

Trimble Township Wastewater Treatment District - The Trimble Township Wastewater Treatment District is a regional sewer District organized under Chapter 6119 of the Ohio Revised Code. The Village operated under the direction of an eight member Board of Council Members whose membership is composed of two appointments from each of the participating subdivision: Village of Trimble, Village of Jacksonville, Village of Glouster and Trimble Township. The membership elects a President, Vice President and a Secretary-Treasurer who are responsible for the fiscal control of the financial resources of the District. To obtain financial information, write to the Trimble Township Wastewater Treatment District, Joy Hemsley, Secretary-Treasurer, at 18551 Jacksonville Road, P.O. Box 278, Jacksonville, Ohio 45740.

8. Subsequent Events

On November 4, 2010, the former Fiscal Officer plead guilty to Theft, Theft in Office, Tampering with Records, Forgery, and Securing Writings by Deception. She was sentenced to four years in prison.

The current Fiscal Officer is working with vendors, OPERS, the Internal Revenue Service and the Ohio Department of Taxation to determine the Village's liabilities, including penalties and interest. No amounts were known as of the date of this report; however, the liabilities will most likely be material to the Village.

9. Deficit Fund Balance

The Village had a deficit fund balance of \$55,064 in the General Fund as of December 31, 2009. Currently, management is taking steps to reduce spending and to implement a system of accounting that will facilitate in the monitoring of the Village's finances.



Dave Yost • Auditor of State

ACCOUNTANTS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS

Village of Trimble
Athens County
P.O. Box 121
Trimble, Ohio 45782

To the Village Council:

We have selectively tested certain accounts, financial records, files, and reports of the Village of Trimble, Athens County, Ohio (the Village), as of and for the years ended December 31, 2009, 2008, and 2007, following Ohio Admin. Code Section 117-4-02. We noted the Village did not classify receipts and disbursements in its financial statements. Our engagement was not designed to result in expressing an opinion on the accompanying financial statements, internal control over financial reporting, or compliance. We therefore express no opinion on these matters.

Internal Control over Financial Reporting

During our procedures related to the internal control over financial reporting we noted matters that, in our judgment, could adversely affect the Village's ability to initiate, authorize, record, process, or report financial data consistent with management's assertions in the financial statements. In addition, these matters could result in the occurrence of misstatements that are caused by error or fraud that would not be detected in a timely manner by employees when performing the assigned functions. These matters are described in the Schedule of Findings as items 2009-015, 2009-017 thru 2009-024.

Compliance and Other Matters

We tested compliance with certain provisions of laws, regulations, contracts, and grant agreements, applicable to the Village. Noncompliance with these requirements could impact the Village's ability to determine financial statement amounts. The results of our tests disclosed instances of noncompliance or other matters that are reported in the accompanying Schedule of Findings as items 2009-001 through 2009-016.

The Village's responses to the findings identified in our audit are described in the accompanying Schedule of Findings. We did not audit the Village's responses and, accordingly, we express no opinion on them.

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

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive style with a large, looping initial "D".

Dave Yost
Auditor of State

July 19, 2011

VILLAGE OF TRIMBLE
ATHENS COUNTY

SCHEDULE OF FINDINGS
DECEMBER 31, 2009, 2008 AND 2007

FINDINGS RELATED TO THE FINANCIAL STATEMENTS

FINDING NUMBER 2009-001

Finding for Recovery

Ohio Rev. Code Section 731.13 states in part the legislative authority of a village shall fix the compensation and bonds of all officers, clerks, and employees of the village, except where otherwise provided by law. This Section also requires the legislative authority to fix the compensation of elective officers and prohibits in term increases and decreases in compensation.

The salary for the Village Fiscal Officer was set at \$700 per month. During the period of January 1, 2007 through December 31, 2009, Fiscal Officer Debra Berry cashed additional checks written to her. Council did not approve these additional payments and Ms. Berry could not otherwise justify the additional payments. The payments are as follows:

Year	# of Additional Checks Written	Amount of Additional Check Written
2007	24	\$ 5,260
2008	46	18,415
2009	81	38,191
Total	151	<u>\$ 61,866</u>

In accordance with the foregoing facts, and pursuant to the Ohio Rev. Code Section 117.28, a Finding for Recovery for public money illegally expended is hereby issued against Debra Berry, Fiscal Officer, in the amount of \$61,866, and in favor of the Village of Trimble's General Fund.

FINDING NUMBER 2009-002

Noncompliance Citation

Ohio Rev. Code Section 117.38 states, in part, each public office shall file a financial report for each fiscal year. The report shall be filed with the auditor of state within 60 days after the close of the fiscal year. Also, the public office must publish notice in a local newspaper stating that the financial report is available for public inspection at the office of the chief fiscal officer.

The Village did not file the 2009 and 2008 financial reports with the Auditor of State within the 60 days, nor did the Village publish notice of the availability of the financial report in the local newspaper.

We recommend the Village publish notice in a local newspaper that the annual financial report is available after filing with the Auditor of State.

**VILLAGE OF TRIMBLE
ATHENS COUNTY**
**SCHEDULE OF FINDINGS
DECEMBER 31, 2009, 2008 AND 2007
(Continued)**

FINDINGS RELATED TO THE FINANCIAL STATEMENTS (Continued)

FINDING NUMBER 2009-003

Noncompliance Citation

Ohio Rev. Code Section 121.22(C) states in part that all meetings of any public body are declared to be public meetings open to the public at all times. A member of the public body must be present in person at a meeting open to the public to be considered present or to vote and for determining whether a quorum is present. The minutes of a regular or special meeting of any such publicly public body shall be promptly recorded and open to public inspection. The minutes need only reflect the general subject matter of discussion in executive sessions. Further, Ohio courts have held, that the minutes of a public meeting of a public body must be "full and accurate." The minutes must state sufficient facts and information to permit the public to understand and appreciate the rationale behind the public body's decisions. See *State ex rel. White v. Clinton County Bd. Of Commissioners* (76 Ohio St. 3d 416) and *State ex rel. Long v. Council of the Village of Cardington* (92 Ohio St. 3d 54).

Pursuant to Ohio Revised Code Section 731.17, upon voting on passage, ordinances and resolutions shall be read by title only, on three days, unless a full reading is voted for by a majority, or reading is dispensed with by vote of three fourths of village council. The discussion and reading of ordinances, resolutions, and motions, as well as the record of votes, should be recorded in the minutes.

Although there is no statutory provision for the approval of village minutes, it is customary that the minutes be approved at the next meeting. It is also customary that the clerk and the mayor and/or council president sign the minutes.

The following months' minutes were not provided for audit: October 2007 through December 2007; February, June, September, and October 2008; January, September, November, and December 2009. The minutes that were available indicated approval of minutes by Village Council; however, the minutes were not specific to the date of the meeting that was being approved. In addition, the minutes also indicated passage of several ordinances and resolutions; however, the ordinance numbers and resolution titles were not included in the minutes and the minute record did not contain sufficient documentation of the actions taken. Also, financial reports and bills were approved in the minutes, but not included as part of the minutes or provided for audit. As a result, actions taken by Village Council were not included in the minutes and complete information of Council activity was not available for public inspection.

Also, Council President did not sign any of the minutes for 2007, 2008 and 2009. The Village Fiscal Officer did not sign any of the minutes during 2008 and 2009. As a result, this could allow for inaccurate information being recorded in the official minute record.

We recommend the minute record accurately and completely reflect all actions of Council. Copies of financial reports, detailed budgetary activity, and copies of approved ordinances and resolutions should be included in the minute record. We also recommend the Fiscal Officer distribute copies of the minutes to the Council members for approval at the next meeting of Village Council. Approval of the minutes as written or corrections thereto should be recorded in the minutes of the meeting during which they are approved. In addition, Council President and the Fiscal Officer should sign the minutes to provide verification of approval.

**VILLAGE OF TRIMBLE
ATHENS COUNTY**

**SCHEDULE OF FINDINGS
DECEMBER 31, 2009, 2008 AND 2007
(Continued)**

FINDINGS RELATED TO THE FINANCIAL STATEMENTS (Continued)

FINDING NUMBER 2009-004

Noncompliance Citation

Ohio Rev. Code Section 145.47(B) states the head of each state department and the fiscal officer of each local authority subject to this chapter shall transmit promptly to the public employees retirement system a report of contributions at such intervals and in such form as the system shall require, showing thereon all deductions for the system made from the earnable salary of each contributor employed, together with warrants or checks covering the total of such deductions within thirty days after the last day of such reporting period.

The Village did not file reports and submit payments with the Ohio Public Employees Retirement System in a timely manner. Due to the lack of a payroll register, we were unable to determine the total amount unpaid. The late payments resulted in late fees and penalties. This matter will be referred to the Ohio Public Employees Retirement System.

We recommend the Village Fiscal Officer take the care necessary to ensure retirement withholdings and employer contributions are being remitted on a timely basis to avoid penalties.

FINDING NUMBER 2009-005

Noncompliance Citation

Ohio Rev. Code Section 149.351 (A) states that all records are the property of the public office concerned and shall not be removed, destroyed, mutilated, transferred, or otherwise damaged or disposed of, in whole or in part, except as provided by law or under the rules adopted by the records commissions provided for under sections 149.38 to 149.42 of the Revised Code or under the records programs established by the boards of trustees of state-supported institutions of higher education under section 149.33 of the Revised Code. Such records shall be delivered by outgoing officials and employees to their successors and shall not be otherwise removed, transferred, or destroyed unlawfully.

During the audit, we noted the following records that were not available:

- Minute records for 4 meetings in 2009, 4 meetings in 2008, and 4 meetings in 2007.
- During 2009, expenditures totaling \$32,291 had no supporting documentation, such as an invoice, and therefore could not be determined to be for a proper public purpose due to lack of supporting documentation. During 2008, expenditures totaling \$39,833 had no supporting documentation, such as an invoice, and therefore could not be determined to be for a proper public purpose due to lack of supporting documentation. During 2007, expenditures totaling \$42,508 had no supporting documentation, such as an invoice, and therefore could not be determined to be for a proper public purpose due to lack of supporting documentation. However, we were able to obtain a certain level of assurance of the proper public purpose of these expenditures through alternate procedures.
- All 52 timesheets for the employee in 2009 and 51 timesheets for the employee in 2007.
- W-2's for all 12 employees in 2009, 11 employees in 2008, and 9 employees in 2007.
- W-4 forms, IT-4 forms, retirement forms, etc. for all employees.
- Monthly financial reports presented to Village Council.
- Monthly Mayor's Court reports presented to Village Council.

**VILLAGE OF TRIMBLE
ATHENS COUNTY**

**SCHEDULE OF FINDINGS
DECEMBER 31, 2009, 2008 AND 2007
(Continued)**

FINDINGS RELATED TO THE FINANCIAL STATEMENTS (Continued)

FINDING NUMBER 2009-005 (Continued)

Noncompliance Citation - Ohio Rev. Code Section 149.351 (A) (Continued)

The failure to maintain adequate support for expenditures and general accounting records could result in a loss of accountability over the Village's finances, making it difficult to identify errors which could go undetected, and possibly result in expenditures that are not for proper public purpose.

We recommend that all records be maintained for audit purposes and that no disbursements are made unless supporting documentation is available.

FINDING NUMBER 2009-006

Noncompliance Citation

Ohio Rev. Code Section 705.27 states that the treasurer, auditor, and such other officers or employees of the municipal corporation as the legislative authority directs, shall give a bond to the municipal corporation for the faithful performance of their duties, in such sum as the legislative authority fixes by ordinance or resolution. Premiums on official bonds may be paid by the municipal corporation.

The Village Fiscal Officer, Mayor, and other officials and employees of the Village were not bonded during the audit period. This could result in the Village being liable for any missing funds due to employee dishonesty.

We recommend the Village establish procedures to ensure the appropriate Village officials and employees are bonded.

FINDING NUMBER 2009-007

Noncompliance Citation

Ohio Rev. Code Section 733.27 states Village Clerks must attend annual training programs for new village clerk and annual continuing education programs provided by the Auditor of State. Pursuant to Ohio Revised Code 117.44 the Auditor of State offers annual training between December 1 and the following February 15 to first time elected village clerks. AOS also provides annual continuing education for village clerks.

The continuing education requirement does not apply to a subdivision treasurer who annually provides a notice of exemption to the Auditor of State, certified by the Treasurer of State that the treasurer is not subject to the continuing education requirements because the treasurer invests or deposits public funds in the following investments only:

- (1) Interim deposits pursuant to § 135.14 (B)(3);
- (2) STAROhio pursuant to § 135.14(B)(6); and/or
- (3) No-load money market mutual funds pursuant to § 135.14 (B)(5).

The Village Fiscal Officer did not attend continuing education sessions and did not provide a notice of exemption. This results in noncompliance.

We recommend the Village Fiscal Officer attend continuing education sessions or obtain a notice of exemption from the Treasurer of State.

**VILLAGE OF TRIMBLE
ATHENS COUNTY**
**SCHEDULE OF FINDINGS
DECEMBER 31, 2009, 2008 AND 2007
(Continued)**

FINDINGS RELATED TO THE FINANCIAL STATEMENTS (Continued)

FINDING NUMBER 2009-008

Noncompliance Citation

Ohio Rev. Code Section 733.40 states all fines, forfeitures, and costs in ordinances cases and all fees that are collected by the mayor, that come into the mayor's hands, that are due the mayor, and all money received by the mayor for the use of the municipal corporation shall be paid by the mayor into the municipality on the first Monday of each month. At the first regular meeting of the legislative authority each month, the mayor shall submit a full statement of all money received, from whom and for what purposes received, and when paid into the treasury. Ohio Rev. Code Section 2949.091(A) requires that the court in which any person is convicted of or pleads guilty to any offense shall impose a specified cost in the case in addition to any other court costs that the court is required by law to impose upon the offender. The Court is then required to transmit all monies received under this section on or before the twentieth day of the following month to the treasurer of state.

The Mayor's Court did not pay the monies collected into the Village prior to the first Monday of the following month for seven months in 2007, four months in 2008, and one month in 2009 or to the State by the twentieth day of the following month for three months in 2007, one month in 2008, and one month in 2009.

In addition, Mayor's Court reports were only presented to Village Council for 5 months in 2007, 6 months in 2008 and 6 months in 2009. The Mayor's Court Clerk also did not maintain copies of the reports sent to the State.

We recommend the Clerk of the Mayor's Court pay all moneys collected to the Village by the first Monday of the month following receipt and to the State by the twentieth day of the month following receipt. We also recommend the Clerk submit a full statement of such collections to the Village Council along with payment. Village Council include an acknowledgement of the receipts of this statement and the payment in the Minute Record to indicate their acceptance. The Mayor's Court Clerk should also maintain a copy of the monthly report submitted to the State.

FINDING NUMBER 2009-009

Noncompliance Citation

Ohio Rev. Code Section 5705.10(H) states that money paid into any fund shall be used only for the purposes for which such fund is established. A negative fund balance indicates that money from one fund was used to cover the expenses of another fund.

The Village reported the following deficit fund balances at December 31, 2009: General Fund of \$55,064, State Highway Improvement Fund of \$9 and the Permissive Motor Vehicle License Fund of \$31. The Village also reported the following deficit fund balances at December 31, 2008: State Highway Improvement Fund of \$17 and the Permissive Motor Vehicle License Fund of \$57. This indicates moneys from Special Revenue and Utility Funds were used to cover Village operating costs.

We recommend the Village properly post transactions and monitor activity to prevent negative fund balances.

**VILLAGE OF TRIMBLE
ATHENS COUNTY
SCHEDULE OF FINDINGS
DECEMBER 31, 2009, 2008 AND 2007
(Continued)**

FINDINGS RELATED TO THE FINANCIAL STATEMENTS (Continued)

FINDING NUMBER 2009-010

Noncompliance Citation

Ohio Rev. Code Section 5705.34 states that each taxing authority is to pass an ordinance or resolution to authorize the necessary tax levies. Each such authority is to certify the levies to the county auditor before October 1 unless a later date is approved by the tax commissioner.

The Village did not pass the required the resolution authorizing the necessary tax levies by the required date in 2007 and 2009.

We recommend the Village pass a resolution authorizing the necessary taxes levies by October 1.

FINDING NUMBER 2009-011

Noncompliance Citation

Ohio Rev. Code Section 5705.36(A)(4) requires obtaining a reduced amended certificate upon determination by the fiscal officer that revenue to be collected will be less than the amount in the official certificate of estimated resources and if the amount of the deficiency will reduce available resources below the current level of appropriation.

Approved appropriations exceeded actual resources as follows:

Fund	Actual Resources	Appropriations	Variance
2009			
Permissive Motor Vehicle License	\$4,679	\$7,500	(\$2,821)
Street Levy	7,988	9,500	(1,512)
Water Operating	78,972	85,800	(6,828)
2008			
Permissive Motor Vehicle License	\$9,081	\$12,200	(\$3,119)
Street Lighting	8,296	8,592	(\$296)
2007			
State Highway Improvement	\$1,180	\$1,300	(\$120)
Permissive Motor Vehicle License	9,457	12,500	(3,043)

This could cause the Village to spend more money than was available.

We recommend Village Council monitor estimated and actual revenues for all funds on a regular basis. In the situation where budgeted revenue exceeds actual revenue and appropriations exceed actual revenue, a reduced amended certificate must be obtained and appropriations adjusted accordingly.

**VILLAGE OF TRIMBLE
ATHENS COUNTY
SCHEDULE OF FINDINGS
DECEMBER 31, 2009, 2008 AND 2007
(Continued)**

FINDINGS RELATED TO THE FINANCIAL STATEMENTS (Continued)

FINDING NUMBER 2009-012

Noncompliance Citation

Ohio Rev. Code Section 5705.41(B) states that no subdivision or taxing unit is to expend money unless it has been appropriated.

Expenditures exceeded appropriations in the following funds:

Fund	Appropriations	Actual Expenditures	Variance
2009			
General	\$61,350	\$96,526	(\$35,176)
State Highway Improvement	1,000	1,091	(91)
2008			
General	\$75,960	\$92,173	(\$16,213)
Street Construction, Maintenance and Repair	17,515	32,281	(\$14,766)
Street Levy	8,715	12,842	(\$4,127)
2007			
General Fund	\$58,346	\$58,568	(\$222)

Failure to properly appropriate expenditures could result in negative fund balances for the Village.

We recommend that no money be expended if it has not been properly appropriated by the Village Council. Any appropriation amendments must be formally approved by Village Council and documented in the minutes.

FINDING NUMBER 2009-013

Noncompliance Citation

Ohio Rev. Code Section 5705.41(D)(1) requires that no subdivision or taxing unit shall make any contract or give any order involving the expenditure of money unless a certificate signed by the fiscal officer is attached thereto. The fiscal officer must certify that the amount required meeting 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. Only the subdivision's fiscal officer need sign the certificate. 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.

**VILLAGE OF TRIMBLE
ATHENS COUNTY**
**SCHEDULE OF FINDINGS
DECEMBER 31, 2009, 2008 AND 2007
(Continued)**

FINDINGS RELATED TO THE FINANCIAL STATEMENTS (Continued)

FINDING NUMBER 2009-013 (Continued)

Noncompliance Citation – Ohio Rev. Code Section 5705.41(D)(1) (Continued)

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 taxing authority can authorize the drawing of a warrant for the payment of the amount due. The taxing authority 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 taxing authority.

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 entity 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. Only one super blanket certificate may be outstanding at a particular time for any one line-item appropriation.

The Village did not properly certify expenditures during 2007, 2008 and 2009 and there was no evidence that the Village followed the aforementioned exceptions.

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 Village’s funds exceeding budgetary spending limitations, we recommend that the Fiscal Officer certify that the funds are or will be available prior to the Village incurring obligations. When prior certification is not possible, “then and now” certification should be used.

FINDING NUMBER 2009-014

Noncompliance Citation

Ohio Rev. Code Section 5747.07(E) in part states that every employer shall file, not later than the last day of the month following the end of each calendar quarter, a return covering, but not limited to, both the actual amount deducted and withheld and the amount required to be deducted and withheld for the tax imposed under this calendar during each partial weekly withholding period during the quarter.

During the audit period, there was no evidence the Village Fiscal Officer remitted state withholdings. This could result in penalties and interest to the Village. In addition, the Village Fiscal Office did not maintain a payroll register, so we were unable to determine the total state withholding amount that should have been remitted. This matter will be referred to the Ohio Department of Taxation.

**VILLAGE OF TRIMBLE
ATHENS COUNTY**

**SCHEDULE OF FINDINGS
DECEMBER 31, 2009, 2008 AND 2007
(Continued)**

FINDINGS RELATED TO THE FINANCIAL STATEMENTS (Continued)

FINDING NUMBER 2009-014 (Continued)

Noncompliance Citation - Ohio Rev. Code Section 5747.07(E) (Continued)

We recommend the Village contact the Ohio Department of Taxation to determine the prior amounts owed. We also recommend the Village Fiscal Officer remit state taxes on a timely basis to avoid late fees and penalties.

FINDING NUMBER 2009-015

Noncompliance Citation and Material Weakness

Ohio Admin. Code 117-2-02 requires all local public offices to 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 by rule 117-2-03 of the Administrative Code.

All local public offices may maintain accounting records in a manual or computerized format. The records used should be based on the nature of operations and services the public office provides, and should consider the degree of automation and other factors. Such records should include the following:

- (1) Cash journal, which typically contains the following information: The amount, date, receipt 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 payer, 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.

In addition, all local public offices should maintain or provide a report similar to the following payroll records:

- W-2's, W-4's and other withholding records and authorizations.
- 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 (such as a termination payment), and the fund and account charged for the payments.
- Check register that includes, in numerical sequence, the check number, payee, net amount, and the date.
- Information regarding nonmonetary benefits such as car usage and life insurance.
- Information, by employee, regarding leave balances and usage.

Using these accounting records will provide the Village with information required to monitor compliance with the budget and prepare annual reports in the format required by the Auditor of State.

**VILLAGE OF TRIMBLE
ATHENS COUNTY**

**SCHEDULE OF FINDINGS
DECEMBER 31, 2009, 2008 AND 2007
(Continued)**

FINDINGS RELATED TO THE FINANCIAL STATEMENTS (Continued)

FINDING NUMBER 2009-015 (Continued)

Noncompliance Citation and Material Weakness – Ohio Admin. Code 117-2-02 (Continued)

During the audit period, the Village did not maintain a cash journal, receipts ledger, appropriation ledger, or payroll journal. There was no indication monthly bank reconciliations were prepared. There was also no indication of a receipt book to document date and source of items received. Personnel files did not include OPERS forms, W-4's or IT-4's. Not all timecards or timesheets were retained and there was no indication of tracking of vacation or sick leave accrual and usage. As a result, the Village was unable to prepare an accurate and complete set of financial statements for the audit period.

Failure to maintain adequate accounting records restricts the Village's ability to monitor its financial activity and status, eliminating key management tools for making sound financial decisions.

We recommend the Village utilize an accounting system in accordance with Ohio Admin. Code 117-2-02.

FINDING NUMBER 2009-016

Noncompliance Citation

26 U.S.C. Section 3403 states in part, the employer shall be liable for the payment of the tax required to be deducted and withheld under this chapter.

During the audit period, we found no evidence the amounts withheld, along with any employer matches were remitted as required. The Village Fiscal Officer did not maintain a payroll register, so we were unable to determine the total amount of federal income tax liability should have been remitted. This can result in a significant tax liability, plus penalties and interest for the Village.

We recommend the Village Fiscal Officer remit federal income taxes withheld on a timely basis. Additionally, the Village Fiscal Officer should maintain documentation concerning the remittance of federal income taxes as well as the required reports. This matter will be referred to the Internal Revenue Service.

FINDING NUMBER 2009-017

Material Weakness

When designing the public office's system of internal control and the specific control activities, management should plan for adequate segregation of duties or compensating controls.

Actual revenues and expenses should be compared to budgeted amounts each month, and reported to and reviewed by the Village Council. The Village Council should determine the reasons why actual expenditures exceeded or were less than budgeted expenditures by making inquiries to management about the reasons. Additionally, the Village Council should compare their actual cash balance to budgeted cash balance at the end of each month. When the actual cash balance is below the budgeted cash balance, the Council should look for ways to increase revenues and/or decrease expenditures budgeted in the upcoming months so as to achieve the budgeted cash balance. In addition, the Village Council should review and approve bank reconciliations and expenditures monthly.

**VILLAGE OF TRIMBLE
ATHENS COUNTY**

**SCHEDULE OF FINDINGS
DECEMBER 31, 2009, 2008 AND 2007
(Continued)**

FINDINGS RELATED TO THE FINANCIAL STATEMENTS (Continued)

FINDING NUMBER 2009-017 (Continued)

Material Weakness (Continued)

There was no documentation supporting the Village Council review of monthly bank reconciliations for any Village account, approval of expenditures for two months in 2007, 2008 and 2009, or the extent to which the Council used financial information to monitor the financial activity of the Village for one month in 2007 and two months in 2008 and 2009. The lack of financial information provided to the Council for monthly review hampers the Council's ability to effectively monitor the financial activity and position of the Village.

The lack of controls over expenditures and financial reporting adversely affected the Village'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 Village's internal control will not prevent or detect a more-than-inconsequential financial statement misstatement. In addition, this resulted in the ledgers of the Village not being posted up-to-date, errors in the reconciliation, and errors and omissions occurring in the Village's annual financial statements without the timely knowledge of the Village Council.

The Village Council should carefully review this information and make appropriate inquiries to help determine the continued integrity of financial information. This information also provides important data necessary to manage the Village. This information can help answer questions such as the following:

Inquiries Relevant to Overall Village Operations:

- Are current receipts sufficient to cover expenditures?
- Are expenditures in line with prior year costs?
- If unusual fluctuations in receipts or expenditures occur, is the reason understood, and has it been appropriately budgeted?
- Are anticipated receipts being timely received?
- Is the Village maximizing its return on invested cash balances?
- Is the Village able to achieve the financial goals as set by the original or amended budgets?

In order to effectively monitor the financial activity of the Village, we recommend the Council members review and accept/approve the monthly financial information provided by the Village Fiscal Officer. We recommend that the Fiscal Officer provide a detailed budget and financial statements, cash balances, and checks paid, and completed bank reconciliations for each regular Council meeting. The review of this information should be noted in the minutes of the meetings of the Council.

FINDING NUMBER 2009-018

Significant Deficiency

Most governmental entities have the authority to provide cell phones, credit cards and purchasing cards for use by authorized employees and to provide government-owned vehicles and equipment (e.g., computers, internet and phone usage, etc.) for use by authorized users. The use of these items should be specified in a policy the government's legislative body adopts. These policies should, at a minimum, identify authorized users, guidelines for allowable use/ purchases, method of reimbursement (if personal use is allowed), specific unallowable uses, reporting, monitoring of use by appropriate levels of management, and other guidelines the legislative body deems appropriate.

**VILLAGE OF TRIMBLE
ATHENS COUNTY**
SCHEDULE OF FINDINGS
DECEMBER 31, 2009, 2008 AND 2007
(Continued)

FINDINGS RELATED TO THE FINANCIAL STATEMENTS (Continued)

FINDING NUMBER 2009-018 (Continued)

Significant Deficiency (Continued)

The Village has not established a credit card policy to govern the use of their Staples credit card. The Village did not have a formal policy governing the use of the fuel purchasing account or the use of Village owned vehicles and equipment. This resulted in the Village purchasing excessive amounts of colored ink cartridges, 5 in 2007, 13 in 2008 and 17 in 2009. The lack of a Village policy governing the use of these items could allow improper purchases to occur and remain undetected for an extended period of time.

We recommend the Village adopt formal policies governing the use of the Staples credit card, fuel purchasing account and the use of Village owned vehicles and equipment. The policies should at a minimum, identify authorized users; guidelines for allowable use/purchases, method of reimbursement; and other guidelines deemed appropriate by the Village.

FINDING NUMBER 2009-019

Significant Deficiency

The Village had 26 outstanding checks over one year old totaling \$5,680 This could result in a cumbersome reconciliation process as well as allow the opportunity for errors and/or irregularities to occur and remain undetected for an extended period.

We recommend all outstanding checks over one year old be voided and reissued. If the Village cannot reissue the check, the Village should move the funds into an Unclaimed Monies Fund.

FINDING NUMBER 2009-020

Significant Deficiency

The Village should deposit funds in the bank in a timely manner to reduce the risk of loss or theft.

During our testing of water receipts, we noted that the Fiscal Officer held significant amounts of cash and checks ranging up to \$427 in 2007, \$646 in 2008, and \$147 in 2009 for an unreasonable period of days, ranging from four to ten days, before depositing them in a designated depository. This could lead to loss or theft of the Village monies and/or to the funds not being readily available to use in the Village's day to day operations.

We recommend that the Village deposit all money in a timely manner.

FINDING NUMBER 2009-021

Material Weakness

When designing the public office's system of internal control and the specific control activities, management should consider the following:

- 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;

**VILLAGE OF TRIMBLE
ATHENS COUNTY**

**SCHEDULE OF FINDINGS
DECEMBER 31, 2009, 2008 AND 2007
(Continued)**

FINDINGS RELATED TO THE FINANCIAL STATEMENTS (Continued)

FINDING NUMBER 2009-021 (Continued)

Material Weakness (Continued)

- 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;
- Ensure the collection and compilation of data needed for the timely preparation of financial statements; and,
- Monitor activities performed by service organizations.

The following internal control weaknesses were noted during 2007, 2008, and 2009, which increased the risk that transactions recorded in the Mayor's Court were not accurate or complete:

- Duplicate receipts books were not maintained.
- Receipts posted to the cashbook were not classified, did not include a receipt number, and did not include a case number. No disbursements were posted to the cashbook. No balance was kept in the cashbook.
- The disposition of each traffic case was not documented on the back of the white copy of the traffic ticket.
- The disposition of each case was not always documented on the court docket.
- Bank Reconciliations were performed monthly; however, there was no indication of review and approval by the Mayor.

Because of these internal control weaknesses we could not gain assurance over the following:

- All citations issued by the Village of Jacksonville police department on behalf of the Village of Trimble were entered into the Village of Trimble's Mayor's Court records;
- All costs due to the State of Ohio were properly collected and remitted; and
- Fines charged agree to the Village's fine schedule.

We recommend the Mayor develop and implement controls in the Court that include the following:

- Assign a sequential case number to each case file and write the case number on the outside of each case file and require the Village of Jacksonville police department to provide a ledger of all tickets issued, void and unused.
- Issue a duplicate receipt for all receipts.
- When posting a receipt to the cashbook, include the receipt number, case number, and classify the receipt. Include disbursements on the cashbook and a cash balance at the end of each month.
- Post the disposition of each traffic offense to the back of the white copy of each ticket.
- Post the disposition of each case to the court docket.
- Bank Reconciliations be presented to the Mayor for his review and should indicate his approval.

FINDING NUMBER 2009-022

Significant Deficiency

Tickets should be issued in accordance with an approved fine schedule or statute.

The Village follows the Athens County Municipal Court fine schedule; however, the receipts tested did not agree to the fine schedule for 100% of the receipts tested.

We recommend that tickets be issued in accordance with the fine schedule.

**VILLAGE OF TRIMBLE
ATHENS COUNTY**

**SCHEDULE OF FINDINGS
DECEMBER 31, 2009, 2008 AND 2007
(Continued)**

FINDINGS RELATED TO THE FINANCIAL STATEMENTS (Continued)

FINDING NUMBER 2009-023

Significant Deficiency

AOS Audit Bulletin 96-006 requires electronically imaged checks include the reverse side, and it must be clear to auditors which back side of a check matches the front side. AOS Audit Bulletin 2004-010 addresses the impact of Check 2000 regarding the elimination of cancelled checks.

The Mayor's Court depository provided electronic images of the checks with the Village's bank statements. However, they did not include images of the backs of the checks. The electronically imaged checks, without the back side, do not provide sufficient evidential matter and resulted in the Village being unable to verify that the check was redeemed by the intended recipient.

The electronically imaged checks, without the back side, do not provide sufficient evidential matter and resulted in the Mayor being unable to verify that the check was redeemed by the intended recipient. Regarding the Village's regular account, the depository may soon discontinue the practice of returning the cancelled checks or begin charging a substantial fee to do so.

FINDING NUMBER 2009-024

Significant Deficiency

All checks should be written in sequential order and any checks that aren't used should have void written on them.

Checks were written out of order and unused checks were not voided. This could allow errors or irregularities to occur.

We recommend that all checks be written in sequential order and any check not used be marked void across the check. All voided checks should be retained.

Officials' Response: The Village has appointed a new Fiscal Officer. The Village has been in contact with the appropriate agencies to ensure their obligations are paid timely. The Village is making an effort to make necessary changes to ensure compliance.

**VILLAGE OF TRIMBLE
ATHENS COUNTY**

**SCHEDULE OF PRIOR AUDIT FINDINGS
DECEMBER 31, 2009, 2008 AND 2007**

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <i>Explain</i>
2006-001	Ohio Rev. Code Section 9.38 – Failure to deposit timely.	No	Not Corrected; Reissued as Finding Number 2009-020.
2006-002	Ohio Rev. Code Section 149.351 – Destruction of Records.	No	Not Corrected; Reissued as Finding Number 2009-005.
2006-003	Ohio Rev. Code Section 1905.21 – Untimely payments from Mayor's Court to the Village.	No	Not Corrected; Reissued as Finding Number 2009-008.
2006-004	Ohio Rev. Code Section 5705.39 – Appropriations exceeding Estimated Resources.	Yes	
2006-005	Ohio Rev. Code Section 5705.41(B) – Actual Disbursements exceeded Appropriation.	No	Not Corrected; Reissued as Finding Number 2009-012.
2006-006	Ohio Rev. Code Section 5705.41(D) - Not properly certifying the availability of funds prior to incurring obligations.	No	Not Corrected; Reissued as Finding Number 2009-013.
2006-007	Ohio Admin. Code Section 117-2-02(C)(1) – Approved budgetary amounts did not agree to the accounting system.	No	Not Corrected; Reissued as Finding Number 2009-015.
2006-008	Ohio Admin. Code Section 117-2-02 – Lack of accounting records, reconciliations, budgetary records, payroll records .	No	Not Corrected; Reissued as Finding Number 2009-015.
2006-009	Material Weakness – Lack of accurate and complete Mayor's Court records.	No	Not Corrected; Reissued as Finding Number 2009-021.

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Dave Yost • Auditor of State

VILLAGE OF TRIMBLE

ATHENS 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 9, 2011