



Dave Yost • Auditor of State

VILLAGE OF UNIONVILLE CENTER
UNION COUNTY

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Dave Yost • Auditor of State

Village of Unionville Center
Union County
P.O. Box 5
Unionville Center, Ohio 43077

To the Village Council:

As you are aware, the Auditor of State's Office (AOS) must modify the *Independent Accountants' Report* we provide on your financial statements due to an interpretation from the American Institute of Certified Public Accountants (AICPA). While AOS does not legally require your Village to prepare financial statements pursuant to Generally Accepted Accounting Principles (GAAP), the AICPA interpretation requires auditors to formally acknowledge that you did not prepare your financial statements in accordance with GAAP. Our Report includes an adverse opinion relating to GAAP presentation and measurement requirements, but does not imply the amounts the statements present are misstated under the non-GAAP basis you follow. The AOS report also includes an opinion on the financial statements you prepared using the cash basis and financial statement format the AOS permits.

A handwritten signature in black ink that reads "Dave Yost".

Dave Yost
Auditor of State

April 13, 2011

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Dave Yost • Auditor of State

INDEPENDENT ACCOUNTANTS' REPORT

Village of Unionville Center
Union County
P.O. Box 5
Unionville Center, Ohio 43077

To the Village Council:

We have audited the accompanying financial statements of the Village of Unionville Center, Union County, Ohio, (the Village) as of and for the years ended December 31, 2010 and 2009. These financial statements are the responsibility of the Village's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require that we plan and perform the audit to reasonably assure whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. The Village processes its financial transactions with the Auditor of State's Uniform Accounting Network (UAN). *Government Auditing Standards* considers this service to impair the independence of the Auditor of State to audit the Village because the Auditor of State designed, developed, implemented, and as requested, operates UAN. However, *Government Auditing Standards* permits the Auditor of State to audit and opine on this entity, because Ohio Revised Code § 117.101 requires the Auditor of State to provide UAN services, and Ohio Revised Code § 117.11(A) mandates the Auditor of State to audit Ohio governments. We believe our audit provides a reasonable basis for our opinion.

As described more fully in Note 1, the Village has prepared these financial statements using accounting practices the Auditor of State prescribes or permits. These practices differ from accounting principles generally accepted in the United States of America (GAAP). Although we cannot reasonably determine the effects on the financial statements of the variances between these regulatory accounting practices and GAAP, we presume they are material.

Instead of the combined funds the accompanying financial statements present, GAAP require presenting entity wide statements and also presenting the Village's larger (i.e. major) funds separately. While the Village does not follow GAAP, generally accepted auditing standards requires us to include the following paragraph if the statements do not substantially conform to GAAP presentation requirements. The Auditor of State permits, but does not require Villages to reformat their statements. The Village has elected not to follow GAAP statement formatting requirements. The following paragraph does not imply the amounts reported are materially misstated under the accounting basis the Auditor of State permits. Our opinion on the fair presentation of the amounts reported pursuant to its non-GAAP basis is in the second following paragraph.

In our opinion, because of the effects of the matter discussed in the preceding two paragraphs, the financial statements referred to above for the years ended December 31, 2010 and 2009 do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the Village as of December 31, 2010 and 2009, or its changes in financial position for the years then ended.

Also, in our opinion, the financial statements referred to above present fairly, in all material respects, the combined fund cash balances and reserves for encumbrances of the Village of Unionville Center, Union County, Ohio, as of December 31, 2010 and 2009, and its combined cash receipts and disbursements for the years then ended on the accounting basis Note 1 describes.

The Village has not presented Management's Discussion and Analysis, which accounting principles generally accepted in the United States of America has determined is necessary to supplement, although not required to be part of, the financial statements.

In accordance with *Government Auditing Standards*, we have also issued our report dated April 13, 2011, on our consideration of the Village's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. While we did not opine on the internal control over financial reporting or on compliance, that report describes the scope of our testing of internal control over financial reporting and compliance, and the results of that testing. That report is an integral part of an audit performed in accordance with *Government Auditing Standards*. You should read it in conjunction with this report in assessing the results of our audit.



Dave Yost
Auditor of State

April 13, 2011

**VILLAGE OF UNIONVILLE CENTER
UNION COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES
ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2010**

	<u>Governmental Fund Types</u>		Totals (Memorandum Only)
	<u>General</u>	<u>Special Revenue</u>	
Cash Receipts:			
Property and Local Taxes	\$ 7,563	\$ -	\$ 7,563
Intergovernmental	7,083	14,425	21,508
Charges for Services	365	-	365
Fines, Licenses and Permits	1,938	-	1,938
Earnings on Investments	8	10	18
Miscellaneous	64	-	64
	<hr/>	<hr/>	<hr/>
Total Cash Receipts	17,021	14,435	31,456
	<hr/>	<hr/>	<hr/>
Cash Disbursements:			
Current:			
Security of Persons and Property	3,217	-	3,217
Leisure Time Activities	500	-	500
Basic Utility Service	181	-	181
Transportation	-	5,667	5,667
General Government	10,487	-	10,487
	<hr/>	<hr/>	<hr/>
Total Cash Disbursements	14,385	5,667	20,052
	<hr/>	<hr/>	<hr/>
Total Receipts Over Disbursements	2,636	8,768	11,404
	<hr/>	<hr/>	<hr/>
Fund Cash Balances, January 1	13,565	61,227	74,792
	<hr/>	<hr/>	<hr/>
Fund Cash Balances, December 31	<u>\$ 16,201</u>	<u>\$ 69,995</u>	<u>\$ 86,196</u>

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

**VILLAGE OF UNIONVILLE CENTER
UNION COUNTY**

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

	<u>Governmental Fund Types</u>		<u>Totals (Memorandum Only)</u>
	<u>General</u>	<u>Special Revenue</u>	
Cash Receipts:			
Property and Local Taxes	\$ 8,116	\$ -	\$ 8,116
Intergovernmental	6,922	14,687	21,609
Charges for Services	430	-	430
Fines, Licenses and Permits	1,942	-	1,942
Earnings on Investments	35	22	57
Miscellaneous	1,077	-	1,077
	<u>\$ 18,522.00</u>	<u>14,709</u>	<u>\$ 33,231</u>
Cash Disbursements:			
Current:			
Security of Persons and Property	2,682	-	2,682
Basic Utility Service	124	55	179
Transportation	-	3,415	3,415
General Government	13,419	-	13,419
	<u>16,225</u>	<u>3,470</u>	<u>19,695</u>
Total Receipts Over Disbursements	<u>2,297</u>	<u>11,239</u>	<u>13,536</u>
Fund Cash Balances, January 1	11,268	49,988	61,256
Fund Cash Balances, December 31	<u>\$ 13,565</u>	<u>\$ 61,227</u>	<u>\$ 74,792</u>
Reserve for Encumbrances, December 31	<u>\$ 3,121</u>	<u>\$ -</u>	<u>\$ 3,121</u>

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

**VILLAGE OF UNIONVILLE CENTER
UNION COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2010 AND 2009**

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 Unionville Center, Union County, (the Village) as a body corporate and politic. A publicly-elected six-member Council directs the Village. The Village provides general government services. The Village contracts with the Union County Sheriff's department to provide security of persons and property.

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

B. Accounting Basis

These financial statements follow the accounting basis the Auditor of State prescribes or permits. This basis is similar to the cash receipts and disbursements accounting basis. The Village recognizes receipts when received in cash rather than when earned, and recognizes disbursements when paid rather than when a liability is incurred. Budgetary presentations report budgetary expenditures when a commitment is made (i.e., when an encumbrance is approved).

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

C. Deposits and Investments

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

Money market mutual funds (including STAR Ohio) are recorded at share values the mutual funds report.

D. Fund Accounting

The Village uses fund accounting to segregate cash and investments that are restricted as to use. The Village classifies its funds into the following types:

1. General Fund

The General Fund reports all financial resources except those required to be accounted for in another fund.

2. Special Revenue Funds

These funds account for proceeds from specific sources (other than from private-purpose trusts or for capital projects) that are restricted to expenditure for specific purposes. The Village had the following significant Special Revenue Funds:

**VILLAGE OF UNIONVILLE CENTER
UNION COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2010 AND 2009
(Continued)**

1. Summary of Significant Accounting Policies (Continued)

D. 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.

E. Budgetary Process

The Ohio Revised Code requires that each fund be budgeted annually.

1. Appropriations

Budgetary expenditures (that is, disbursements and encumbrances) may not exceed appropriations at the fund, department and object level of control, and appropriations may not exceed estimated resources. The Village Council must annually approve appropriation measures and subsequent amendments. The County Budget Commission must also approve the annual appropriation measure. Unencumbered appropriations lapse at year end.

2. Estimated Resources

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

3. Encumbrances

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

A summary of 2010 and 2009 budgetary activity appears in Note 3.

F. Property, Plant, and Equipment

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

2. Equity in Pooled Deposits and Investments

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

**VILLAGE OF UNIONVILLE CENTER
UNION COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2010 AND 2009
(Continued)**

2. Equity in Pooled Deposits and Investments (Continued)

	2010	2009
Demand deposits	\$70,773	\$59,387
STAR Ohio	15,423	15,405
Total deposits and investments	\$86,196	\$74,792

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

Investments: Investments in STAR Ohio and mutual funds are not evidenced by securities that exist in physical or book-entry form.

3. Budgetary Activity

Budgetary activity for the years ending December 31, 2010 and 2009 follows:

2010 Budgeted vs. Actual Receipts

Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$14,970	\$17,021	\$2,051
Special Revenue	6,485	14,435	7,950
Total	\$21,455	\$31,456	\$10,001

2010 Budgeted vs. Actual Budgetary Basis Expenditures

Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$25,641	\$14,385	\$11,256
Special Revenue	20,285	5,667	14,618
Total	\$45,926	\$20,052	\$25,874

2009 Budgeted vs. Actual Receipts

Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$21,320	\$18,522	(\$2,798)
Special Revenue	22,500	14,709	(7,791)
Total	\$43,820	\$33,231	(\$10,589)

2009 Budgeted vs. Actual Budgetary Basis Expenditures

Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$22,524	\$19,346	\$3,178
Special Revenue	15,800	3,470	12,330
Total	\$38,324	\$22,816	\$15,508

**VILLAGE OF UNIONVILLE CENTER
UNION COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2010 AND 2009
(Continued)**

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 officials belong to either the Ohio Public Employees Retirement System (OPERS) or Social Security. OPERS is a cost-sharing, multiple-employer plan. The Ohio Revised Code prescribes the plan's benefits, which include postretirement healthcare and survivor and disability benefits.

The Ohio Revised Code also prescribes contribution rates. For 2010 and 2009, OPERS members contributed 10% of their gross salaries and the Village contributed an amount equaling 14% of participants' gross salaries. The Village has paid all contributions required through December 31, 2010.

All employees not otherwise covered by OPERS have an option to choose Social Security. As of December 31, 2010, certain employees of the Village have elected Social Security. The Village's liability is 6.2 percent of wages paid.

6. Risk Management

Commercial Insurance

The Village has obtained commercial insurance for the following risks:

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



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

Village of Unionville Center
Union County
P.O. Box 5
Unionville Center, Ohio 43077

To the Village Council:

We have audited the financial statements of the Village of Unionville Center, Union County, Ohio (the Village) as of and for the years ended December 31, 2010 and 2009, and have issued our report thereon dated April 13, 2011, wherein we noted the Village followed accounting practices the Auditor of State prescribes rather than accounting principles generally accepted in the United States of America. We also noted the Village processes its financial transactions with the Auditor of State's Uniform Accounting Network (UAN). *Government Auditing Standards* considers this service to impair the independence of the Auditor of State to audit the Village because the Auditor of State designed, developed, implemented, and as requested, operates UAN. However, *Government Auditing Standards* permits the Auditor of State to audit and opine on this entity, because Ohio Revised Code § 117.101 requires the Auditor of State to provide UAN services, and Ohio Revised Code § 117.11(A) mandates the Auditor of State to audit Ohio governments. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the Comptroller General of the United States' *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Village's internal control over financial reporting as a basis for designing our audit procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of opining on the effectiveness of the Village's internal control over financial reporting. Accordingly, we have not opined on the effectiveness of the Village's internal control over financial reporting.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses. Therefore, we cannot assure that we have identified all deficiencies, significant deficiencies or material weaknesses. However, as described in the accompanying schedule of findings we identified a certain deficiency in internal control over financial reporting, that we consider a material weakness and another deficiency we consider to be a significant deficiency.

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 2010-01 described in the accompanying schedule of findings to be a material weakness.

A significant deficiency is a deficiency, or a combination of deficiencies in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider finding 2010-02 described in the accompanying schedule of findings to be a significant deficiency.

Compliance and Other Matters

As part of reasonably assuring whether the Village's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and accordingly, we do not express an opinion. The results of our tests disclosed no instances of noncompliance or other matters we must report under *Government Auditing Standards*.

We did note certain matters not requiring inclusion in this report that we reported to the Village's management in a separate letter dated April 13, 2011.

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 management, Village Council, and others within the Village. We intend it for no one other than these specified parties.



Dave Yost
Auditor of State

April 13, 2011

**VILLAGE OF UNIONVILLE CENTER
UNION COUNTY**

**SCHEDULE OF FINDINGS
DECEMBER 31, 2010 AND 2009**

FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS
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FINDING NUMBER 2010-01

**Material Weakness
Financial Reporting**

Sound financial reporting is the responsibility of the Fiscal Officer and the Village Council and is essential to ensure the information provided to the readers of the financial statements is complete and accurate.

The following reclassifications were made to the December 31, 2010 financial statements and accounting records:

1. Reclassification of \$1,492 in rollback receipts from Property and Local Taxes to Intergovernmental Receipts in the General Fund.
2. Reclassification of \$365 in storage rental payments to Charges for Services and \$64 in donations and refunds to Miscellaneous Receipts from Other Financing Sources in the General Fund.
3. Reclassification of \$376 of miscellaneous expenditures from Other Financing Uses to General Government in the General Fund.
4. Fund balance adjustment of \$2,694 that decreased the beginning fund balance of the General Fund and increased the beginning fund balance of the Special Revenue Fund. The fund balance adjustment was necessary to carry forward adjustments made during 2009.

The following audit adjustments and reclassifications were made to the December 31, 2009 financial statements and accounting records:

1. Reclassification of \$380 in storage rental payments to Charges for Services and \$574 in Refunds/Reimbursements to Miscellaneous Receipts from Other Financing Sources in the General Fund.
2. Reclassification of \$485 of UAN and audit fees from Transfers-Out to General Government in the General Fund.
3. Reclassification of \$428 of UAN and audit fees from Other Financing Uses to General Government in the General Fund.
4. Adjustment of \$646 in Gasoline Excise Tax receipts from Intergovernmental Receipts in the General Fund to Intergovernmental Receipts in the Special Revenue Fund.
5. Reclassification of \$1,048 in Motor Vehicle License Tax payments from Union County from Fines, License, and Fees in the General Fund to Intergovernmental Receipts in the Special Revenue Fund.
6. Adjustment of \$306 in late filing penalties from Other Financing Uses in the Special Revenue Fund to General Government in the General Fund.
7. Reclassification of \$239 in piping for drain repair from Other Financing Uses to Transportation in the Special Revenue Fund.

The Fiscal Officer entered fund balance adjustments into the system on November 30, 2010 in order to reconcile the bank balance to the book balance at December 31, 2009. The adjustments increased the December 31, 2009 General Fund balance by \$2,044 and decreased the December 31, 2009 Special Revenue Fund balance by \$1,216. We have reviewed the Fiscal Officer's supporting documentation and reconciliations and agree with all adjustments made. We have made these adjustments to the financial statements per the fund balance adjustments noted above.

**VILLAGE OF UNIONVILLE CENTER
UNION COUNTY**

**SCHEDULE OF FINDINGS
DECEMBER 31, 2010 AND 2009
(Continued)**

FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS (Continued)
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FINDING NUMBER 2010-01 (Continued)

**Material Weakness
Financial Reporting (Continued)**

The following reclassification was inconsequential to the overall financial statements of the Village and was not posted to the December 31, 2009 financial statements:

1. Reclassification of \$55 from Basic Utility Services to Leisure Time Activities in the Special Revenue Fund.

By not recording transactions properly, the Village is not accurately reporting their financial activity.

The adjustments and reclassifications identified above should be reviewed by the Fiscal Officer and Village Council to ensure that similar errors are not reported on financial statements in subsequent years. In addition, the Village should develop procedures for the periodic review of the activity posted to the accounting records, as well as, for the review of the financial statement information to ensure it accurately reflects the Village's activity.

Officials' Response:

We have acknowledged the financial reporting comment and are working at resolving these issues for the future.

FINDING NUMBER 2010-02

**Significant Deficiency
Monitoring of Cash Disbursements and Bank Reconciliations**

Monitoring is one of five vital interrelated internal control components and comprises regular activities established to oversee whether the Village's financial objectives are being achieved. Implementing and maintaining internal controls is an important responsibility of management and those charged with governance. Key internal controls over cash disbursements include a secondary signature on checks, reviewing canceled checks, and timely completion and review of bank reconciliations.

A policy requiring dual signatures on checks, such as the fiscal officer and a council member, is a strong internal control and ensures ongoing monitoring of cash disbursements.

Additionally, Auditor of State Bulletin 2004-010 suggests that governments that do not receive canceled checks or images of canceled checks, request that their bank send images of the front and back of all issued checks to enable management and those charged with governance to scrutinize transactions and ensure that payees and endorsements are appropriate.

Timely bank reconciliations allow management to ensure the completeness and accuracy of transactions recorded in the accounting records and reported on the financial statements. A bank to book reconciliation should be performed monthly and reconciling items should be adjusted at the time they are identified.

VILLAGE OF UNIONVILLE CENTER
UNION COUNTY

SCHEDULE OF FINDINGS
DECEMBER 31, 2010 AND 2009
(Continued)

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

FINDING NUMBER 2010-02 (Continued)

Significant Deficiency
Monitoring of Cash Disbursements and Bank Reconciliations

We noted the following regarding the Village's cash disbursements and monitoring:

- The Village requires only the fiscal officer's signature on checks.
- The Village does not receive canceled checks or images of the canceled checks.
- During the audit period the former fiscal officer performed monthly reconciliations; however, for 22 of the 24 month audit period there are unexplained adjusting factors included on the reconciliation.
- Bank reconciliations are not provided to the Village Council for review.

Lack of effective internal controls such as the lack of dual signatures on checks, inability to observe canceled checks, long-outstanding reconciling items, and lack of monitoring of bank reconciliations can lead to errors in the financial statements, or irregularities on checks written going undetected.

We recommend the Village implement internal controls requiring dual signatures on checks to ensure ongoing monitoring of cash disbursements. Additionally, the Village should request to have its financial institution regularly provide copies of canceled checks or images thereof to allow management and those charged with governance to observe endorsements on canceled checks. We also recommend a copy of the monthly bank reconciliations be provided to Village Council for review and approval to facilitate monitoring of resolution of reconciling items.

Officials' Response:

We have acknowledged the bank reconciliation issues and have corrected them. We will correct the cash disbursements issues moving forward

**VILLAGE OF UNIONVILLE CENTER
UNION COUNTY**

**SCHEDULE OF PRIOR AUDIT FINDINGS
DECEMBER 31, 2010 AND 2009**

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <i>Explain</i>
2008-001	Financial Reporting	No	Repeated in Finding 2010-001
2008-002	Bank Reconciliations and Monitoring	No	Repeated in Finding 2010-002
2008-003	Prior Certification of Funds	No	Reissued in Management Letter



Dave Yost • Auditor of State

VILLAGE OF UNIONVILLE CENTER

UNION COUNTY

CLERK'S CERTIFICATION

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

Susan Babbitt

CLERK OF THE BUREAU

CERTIFIED
MAY 26, 2011