

**VILLAGE OF VINTON
GALLIA COUNTY
Regular Audit
For the Years Ended December 31, 2008 and 2007**



Dave Yost • Auditor of State

Village Council
Village of Vinton
121 Clay Street
P. O. Box 8
Vinton, Ohio 45686

We have reviewed the *Independent Accountants' Report* of the Village of Vinton, Gallia County, prepared by Perry & Associates, Certified Public Accountants, A. C., for the audit period January 1, 2007 through December 31, 2008. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code. The Auditor of State did not audit the accompanying financial statements and, accordingly, we are unable to express, and do not express an opinion on them.

Finding for Recovery – Elizabeth Kelly

By Village Resolution, the salary for the Village Fiscal Officer was established at \$9,200 per year. For the period January 1, 2005 through October 31, 2008, Elizabeth Kelly, former Village Fiscal Officer, was overpaid by \$13,589. The table below shows the authorized pay, actual pay and overpayment for 2005, 2006, 2007 and 2008.

	Authorized Pay	Actual Pay	Overpaid (Underpaid)
2005	\$ 9,200	\$ 9,667	\$ 467
2006	9,200	17,658	8,458
2007	9,200	11,510	2,310
2008	7,667	10,020	2,353
	\$ 35,267	\$ 48,855	\$ 13,589

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 Elizabeth Kelly, former Village Fiscal Officer, in the amount of \$13,589, and in favor of the Village of Vinton, Gallia County, General Fund for \$13,589.

Finding for Recovery – Karen Dempsey

Payments were made to Karen Dempsey, mother of former Village Fiscal Officer Elizabeth Kelly, for which no authorization and/or no supporting documentation existed. Ms. Dempsey was neither an official nor an employee of the Village. The table below shows the payments for 2007.

<u>Date</u>	<u>Check Number</u>	<u>Amount</u>	<u>Stated Purpose</u>
4/25/2007	10776	\$ 150	reimbursement for phone
5/31/2007	10819	75	reimbursement for phone
5/31/2007	10826	103	reimbursement for flag
12/10/2007	10994	200	reimbursement for phone
Total		<u>\$ 528</u>	

Without appropriate documentation it is not possible to determine if the expenditures included items that would not be considered a proper public purpose. The failure to maintain adequate support for expenditures could result in a loss of accountability over the finances of the Village, making it difficult to identify errors which could go undetected, and possibly result in expenditures that are not for a proper public purpose.

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 Karen Dempsey, in the amount of \$528, and in favor of the Village of Vinton, General Fund.

Additionally, under Ohio law, any public official who either authorizes an illegal expenditure of public funds or supervises the accounts of a public office from which such illegal expenditure is made is liable for the amount of such expenditure. *Seward v. National Surety Co.* (1929), 120 Ohio St. 47; 1980 Op. Att’y Gen. No. 80-074; Ohio Rev. Code Section 9.39; *State, ex.rel. Village of Linndale v. Masten* (1985), 18 Ohio St.3d 228. Public officials controlling public funds or property are liable for the loss incurred should such funds or property be fraudulently obtained by another, converted, misappropriated, lost or stolen to the extent that recovery or restitution is not obtained from the persons who unlawfully obtained such funds or property. 1980 Op. Att’y Gen. No. 80-074.

Accordingly, Elizabeth Kelly, former Village Fiscal Officer, is jointly and severally liable in the amount of \$528, and in favor of the Village of Vinton, General Fund.

Finding for Recovery – Kevin Kelly

Payments were made to Kevin Kelly, husband of former Village Fiscal Officer Elizabeth Kelly, for which no authorization and/or no supporting documentation existed. Mr. Kelly was neither an official nor an employee of the Village. The table below shows the payments for 2007 and 2008:

<u>Date</u>	<u>Check Number</u>	<u>Amount</u>	<u>Stated Purpose</u>
4/18/2007	10767	\$ 140	supplies for meeting
6/21/2007	10867	368	clerk pay
8/30/2007	10893	175	reimbursement for printer
9/1/2007	10928	175	reimbursement for mileage
9/1/2007	10947	8	reimbursement for sales tax
10/15/2007	10959	300	no supporting documentation
1/10/2008	11012	150	reimbursement for phone/rent
3/28/2008	11065	150	reimbursement for phone/rent
5/4/2008	11079	150	reimbursement for phone/rent
5/13/2008	11082	150	reimbursement for phone/rent
7/12/2008	11124	75	reimbursement for phone/rent
9/30/2008	11166	500	reimbursement for overages
Total		<u>\$ 2,341</u>	

Without appropriate documentation it is not possible to determine if the expenditures included items that would not be considered a proper public purpose. The failure to maintain adequate support for expenditures could result in a loss of accountability over the finances of the Village, making it difficult to identify errors which could go undetected, and possibly result in expenditures that are not for a proper public purpose.

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 Kevin Kelly, in the amount of \$2,341, and in favor of the Village of Vinton, General Fund.

Additionally, under Ohio law, any public official who either authorizes an illegal expenditure of public funds or supervises the accounts of a public office from which such illegal expenditure is made is liable for the amount of such expenditure. *Seward v. National Surety Co.* (1929), 120 Ohio St. 47; 1980 Op. Att’y Gen. No. 80-074; Ohio Rev. Code Section 9.39; *State, ex.rel. Village of Linndale v. Masten* (1985), 18 Ohio St.3d 228. Public officials controlling public funds or property are liable for the loss incurred should such funds or property be fraudulently obtained by another, converted, misappropriated, lost or stolen to the extent that recovery or restitution is not obtained from the persons who unlawfully obtained such funds or property. 1980 Op. Att’y Gen. No. 80-074.

Accordingly, Elizabeth Kelly, former Village Fiscal Officer, is jointly and severally liable in the amount of \$2,341, and in favor of the Village of Vinton, General Fund.

Finding for Recovery – Sam Sowards

By Village Resolution, the salary for the Village Mayor was established at \$400 per month. For the period January 1, 2007 through December 31, 2008, Sam Sowards, former Village Mayor, was overpaid by \$975. The table below shows the authorized pay, actual pay and overpayment for 2007 and 2008.

	Authorized Pay	Actual Pay	Overpaid (Underpaid)
2007	\$ 4,800	\$ 5,600	\$ 800
2008	4,800	4,975	175
	\$ 9,600	\$ 10,757	\$ 975

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 Sam Sowards, former Village Mayor, in the amount of \$975, and in favor of the Village of Vinton, General Fund.

Additionally, under Ohio law, any public official who either authorizes an illegal expenditure of public funds or supervises the accounts of a public office from which such illegal expenditure is made is liable for the amount of such expenditure. *Seward v. National Surety Co.* (1929), 120 Ohio St. 47; 1980 Op. Att’y Gen. No. 80-074; Ohio Rev. Code Section 9.39; *State, ex.rel. Village of Linndale v. Masten* (1985), 18 Ohio St.3d 228. Public officials controlling public funds or property are liable for the loss incurred should such funds or property be fraudulently obtained by another, converted, misappropriated, lost or stolen to the extent that recovery or restitution is not obtained from the persons who unlawfully obtained such funds or property. 1980 Op. Att’y Gen. No. 80-074.

Accordingly, Elizabeth Kelly, former Village Fiscal Officer, is jointly and severally liable in the amount of \$975, and in favor of the Village of Vinton, General Fund.

Finding for Recovery – William Dempsey

Payments were made to William Dempsey, father of former Village Fiscal Officer Elizabeth Kelly, and Councilmember, for which no authorization and/or no supporting documentation existed. The table below shows the payments for 2007 and 2008.

<u>Date</u>	<u>Check Number</u>	<u>Amount</u>	<u>Stated Purpose</u>
5/31/2007	10821	\$ 300	reimbursement for Karen Dempsey
7/31/2008	11136	95	reimbursement for bean dinner
Total		<u>\$ 395</u>	

Without appropriate documentation it is not possible to determine if the expenditures included items that would not be considered a proper public purpose. The failure to maintain adequate support for expenditures could result in a loss of accountability over the finances of the Village, making it difficult to identify errors which could go undetected, and possibly result in expenditures that are not for a proper public purpose.

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 William Dempsey, in the amount of \$395, and in favor of the Village of Vinton, General Fund.

Additionally, under Ohio law, any public official who either authorizes an illegal expenditure of public funds or supervises the accounts of a public office from which such illegal expenditure is made is liable for the amount of such expenditure. *Seward v. National Surety Co.* (1929), 120 Ohio St. 47; 1980 Op. Att’y Gen. No. 80-074; Ohio Rev. Code Section 9.39; *State, ex.rel. Village of Linndale v. Masten* (1985), 18 Ohio St.3d 228. Public officials controlling public funds or property are liable for the loss incurred should such funds or property be fraudulently obtained by another, converted, misappropriated, lost or stolen to the extent that recovery or restitution is not obtained from the persons who unlawfully obtained such funds or property. 1980 Op. Att’y Gen. No. 80-074.

Accordingly, Elizabeth Kelly, former Village Fiscal Officer, is jointly and severally liable in the amount of \$395, and in favor of the Village of Vinton, General Fund.

Our review was made in reference to the applicable sections of legislative criteria, as reflected by the Ohio Constitution, and the Revised Code, policies, procedures and guidelines of the Auditor of State, regulations and grant requirements. The Village of Vinton is responsible for compliance with these laws and regulations.

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

April 12, 2011

VILLAGE OF VINTON
GALLIA COUNTY

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Perry & Associates
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INDEPENDENT ACCOUNTANTS' REPORT

February 20, 2011

Village of Vinton
Gallia County
121 Clay Street
PO Box 8
Vinton, Ohio 45684

To the Village Council:

We were engaged to audit the accompanying financial statements of the **Village of Vinton, Gallia County, Ohio**, (the Village) as of and for the years ended December 31, 2008 and 2007. These financial statements are the responsibility of the Village's management.

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

The Village did not provide adequate supporting documentation for expenditures to allow us to determine the completeness, occurrence, allocation, and rights and obligations of all expenditures recorded in the General, Special Revenue and Enterprise Fund Types in 2008 and 2007, nor were we able to apply alternative auditing procedures to satisfy ourselves as to the completeness, occurrence, allocation and rights and obligations of expenditures.

In addition, the Village did not provide adequate supporting documentation for charges for services receipts to enable us to determine the completeness, occurrence, accuracy, allocation, and rights and obligations of charges for services recorded in the Sewer Operations Fund, an Enterprise Fund Type, in the financial statements in 2008 and 2007, nor were we able to satisfy ourselves as to those receipts through the use of alternative procedures. These charges for services revenues represent 100 and 65 percent of revenues of the Enterprise Fund Type for the years ended December 31, 2008 and 2007, respectively.

As described more fully in Note 1, the Village has prepared these financial statements using accounting practices the Auditor of State prescribes or permits, which is a comprehensive basis of accounting other than generally accepted accounting principles.

Because of the effects of the matters discussed in paragraphs three and four, the scope of our work was not sufficient to enable us to express, and we do not express an opinion on the 2008 and 2007 financial statements.

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 February 20, 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.

Respectfully Submitted,

A handwritten signature in cursive script that reads "Perry & Associates CPAs A.C.".

Perry and Associates
Certified Public Accountants, A.C.

**VILLAGE OF VINTON
GALLIA COUNTY**

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

	<u>Governmental Fund Types</u>		<u>Totals (Memorandum Only)</u>
	<u>General</u>	<u>Special Revenue</u>	
Cash Receipts:			
Cash Receipts	\$ 116,072	\$ 53,008	\$ 169,080
Total Cash Receipts	<u>116,072</u>	<u>53,008</u>	<u>169,080</u>
Cash Disbursements:			
Cash Disbursements	<u>118,071</u>	<u>52,119</u>	<u>170,190</u>
Total Cash Disbursements	<u>118,071</u>	<u>52,119</u>	<u>170,190</u>
Total Cash Receipts Over/(Under) Disbursements	<u>(1,999)</u>	<u>889</u>	<u>(1,110)</u>
Other Financing Receipts and (Disbursements):			
Transfer-Out	<u>(3,049)</u>	<u>-</u>	<u>(3,049)</u>
Total Other Financing Receipts/(Disbursements)	<u>(3,049)</u>	<u>-</u>	<u>(3,049)</u>
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	(5,048)	889	(4,159)
Fund Cash Balances, January 1	<u>(2,195)</u>	<u>4,146</u>	<u>1,951</u>
Fund Cash Balances, December 31	<u><u>\$ (7,243)</u></u>	<u><u>\$ 5,035</u></u>	<u><u>\$ (2,208)</u></u>

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

**VILLAGE OF VINTON
GALLIA COUNTY**

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

	<u>Proprietary Fund Type</u>	<u>Fiduciary Fund Type</u>	<u>Totals (Memorandum Only)</u>
	<u>Enterprise</u>	<u>Agency</u>	
Cash Receipts:			
Cash Receipts	\$ 100,988	\$ -	\$ 100,988
Total Cash Receipts	<u>100,988</u>	<u>-</u>	<u>100,988</u>
Cash Disbursements:			
Cash Disbursements	<u>75,788</u>	<u>-</u>	<u>75,788</u>
Total Cash Disbursements	<u>75,788</u>	<u>-</u>	<u>75,788</u>
Total Cash Receipts/(Disbursements)	<u>25,200</u>	<u>-</u>	<u>25,200</u>
Excess of Cash Receipts Over/(Under) Cash Disbursements Before Interfund Transfers	25,200	-	25,200
Transfer-In	<u>3,049</u>	<u>-</u>	<u>3,049</u>
Total Other Financing Receipts/(Disbursements)	<u>3,049</u>	<u>-</u>	<u>28,249</u>
Excess of Cash Receipts Over/(Under) Cash Disbursements	28,249	-	28,249
Fund Cash Balances, January 1	<u>11,516</u>	<u>5</u>	<u>11,521</u>
Fund Cash Balances, December 31	<u><u>\$ 39,765</u></u>	<u><u>\$ 5</u></u>	<u><u>\$ 39,770</u></u>

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

**VILLAGE OF VINTON
GALLIA COUNTY**

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

	Governmental Fund Types		Totals (Memorandum Only)
	General	Special Revenue	
Cash Receipts:			
Cash Receipts	\$ 105,699	\$ 34,679	\$ 140,378
Total Cash Receipts	105,699	34,679	140,378
Cash Disbursements:			
Cash Disbursements	109,647	33,361	143,008
Total Cash Disbursements	109,647	33,361	143,008
Total Cash Receipts Over/(Under) Disbursements	(3,948)	1,318	(2,630)
Fund Cash Balances, January 1 (restated see note 2)	1,753	2,828	4,581
Fund Cash Balances, December 31	\$ (2,195)	\$ 4,146	\$ 1,951

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

**VILLAGE OF VINTON
GALLIA COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES
ALL PROPRIETARY AND FIDUCIARY FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2007**

	<u>Proprietary Fund Type</u>	<u>Fiduciary Fund Type</u>	<u>Totals (Memorandum Only)</u>
	<u>Enterprise</u>	<u>Agency</u>	
Cash Receipts:			
Cash Receipts	\$ 55,082	\$ -	\$ 55,082
Total Cash Receipts	<u>55,082</u>	<u>-</u>	<u>55,082</u>
Cash Disbursements:			
Cash Disbursements	<u>73,957</u>	<u>-</u>	<u>73,957</u>
Total Cash Disbursements	<u>73,957</u>	<u>-</u>	<u>73,957</u>
Net Receipts Over/(Under) Cash Disbursements	(18,875)	-	(18,875)
Fund Cash Balances, January 1	<u>30,391</u>	<u>5</u>	<u>30,396</u>
Fund Cash Balances, December 31	<u><u>\$ 11,516</u></u>	<u><u>\$ 5</u></u>	<u><u>\$ 11,521</u></u>

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

**VILLAGE OF VINTON
GALLIA COUNTY**

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the Entity

The Village of Vinton, Gallia County (the Village), is a body corporate and politic established to exercise the rights and privileges conveyed to it by the constitution and laws of the State of Ohio. The Village is directed by a publicly elected six-member Council. The Village provides general governmental services, including maintenance of streets, recreation services, and security of persons and property. The Village provides general governmental services, including sewer utilities, park operations (leisure time activities), and police services (security of persons and property). The Village appropriates local property tax money for the volunteer fire department.

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

B. Basis of Accounting

These financial statements follow the basis of accounting prescribed or permitted by the Auditor of State, which is similar to the cash receipts and disbursements basis of accounting. Receipts are recognized when received in cash rather than when earned, and disbursements are recognized 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 prescribed or permitted by the Auditor of State.

C. Deposits and Investments

The Village maintains all available monies of the Village in an interest-bearing checking account or a savings account. Interest earned is recognized and recorded when received.

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 is the general operating fund. It is used to account for all financial resources except those required to be accounted for in another fund.

2. Special Revenue Funds

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

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

Other Special Revenue Fund - This fund is used to account for federal or state grants designated for specific purposes.

VILLAGE OF VINTON
GALLIA COUNTY

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Fund Accounting (Continued)

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 Funds:

Sewer Fund - This fund receives charges for services from residents to cover the cost of providing this utility.

Sewer Reserve Fund – This fund receives monies that are to be set aside in accordance with the USDA debt covenants. The Village is to deposit \$320 per month until the balance reaches \$38,400. Funds can only be used with permission of the USDA.

Sewer Debt Service Fund - This fund receives monies from residents to cover the cost of the debt service on the USDA loan.

4. Fiduciary Funds (Agency Funds)

Fiduciary funds include private purpose trust funds and agency funds. Trust funds account for assets held under a trust agreement for individuals, private organizations, or other governments which are not available to support the Village's own programs. The Village has no private purpose trust 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's only fiduciary fund is an agency fund which accounts for unclaimed monies.

E. 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 object level of control, and appropriations may not exceed estimated resources. Village Council must annually approve appropriation measures and subsequent amendments. The County Budget Commission must also approve the annual appropriation measure. Appropriations lapse at year-end.

**VILLAGE OF VINTON
GALLIA COUNTY**

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Budgetary Process (Continued)

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.

3. Encumbrances

The Ohio Revised Code requires the Village to reserve (encumber) appropriations when commitments are made. Encumbrances outstanding at year-end are canceled, and reappropriated in the subsequent year. The Village did not encumber all commitments required by Ohio law.

A summary of 2007 and 2008 budgetary activity appears in Note 4.

F. Property, Plant and Equipment

Acquisitions of property, plant and equipment are recorded as disbursements when paid. These items are not reflected as assets on the accompanying financial statements.

2. PRIOR PERIOD FUND BALANCE ADJUSTMENT

The Village made a fund balance adjustment in 2007 to correct errors found during cash reconciliations that had been included in the General Fund.

	<u>General Fund</u>
Balance as of December 31, 2006	\$ (3,539)
Adjustment for Reconciling Errors	<u>5,292</u>
Adjusted Fund Balance December 31, 2006	<u><u>\$ 1,753</u></u>

**VILLAGE OF VINTON
GALLIA COUNTY**

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

3. EQUITY IN POOLED DEPOSITS

The Village maintains a cash pool used by all funds. The Ohio Revised Code prescribes allowable deposits. The carrying amount of cash at December 31 was as follows:

	<u>2008</u>	<u>2007</u>
Demand deposits	\$ 31,028	\$ 13,152
Savings deposits	<u>6,534</u>	<u>320</u>
Total deposits	<u>\$ 37,562</u>	<u>\$ 13,472</u>

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

4. BUDGETARY ACTIVITY

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

2008 Budgeted vs. Actual Receipts

<u>Fund Type</u>	<u>Budgeted Receipts</u>	<u>Actual Receipts</u>	<u>Variance</u>
General	\$ 80,437	\$ 116,072	\$ 35,635
Special Revenue	13,700	53,008	39,308
Enterprise	51,796	104,037	52,241
Total	<u>\$ 145,933</u>	<u>\$ 273,117</u>	<u>\$ 127,184</u>

2008 Budgeted vs. Actual Budgetary Basis Expenditures

<u>Fund Type</u>	<u>Appropriation Authority</u>	<u>Budgetary Expenditures</u>	<u>Variance</u>
General	\$ 71,581	\$ 121,120	\$ (49,539)
Special Revenue	9,218	52,119	(42,901)
Enterprise	45,868	75,788	(29,920)
Total	<u>\$ 126,667</u>	<u>\$ 249,027</u>	<u>\$ (122,360)</u>

2007 Budgeted vs. Actual Receipts

<u>Fund Type</u>	<u>Budgeted Receipts</u>	<u>Actual Receipts</u>	<u>Variance</u>
General	\$ 190,297	\$ 105,699	\$ (84,598)
Special Revenue	10,372	34,679	24,307
Enterprise	35,663	55,082	19,419
Total	<u>\$ 236,332</u>	<u>\$ 195,460</u>	<u>\$ (40,872)</u>

2007 Budgeted vs. Actual Budgetary Basis Expenditures

<u>Fund Type</u>	<u>Appropriation Authority</u>	<u>Budgetary Expenditures</u>	<u>Variance</u>
General	\$ 145,885	\$ 109,647	\$ 36,238
Special Revenue	4,800	33,361	(28,561)
Enterprise	59,410	73,957	(14,547)
Total	<u>\$ 210,095</u>	<u>\$ 216,965</u>	<u>\$ (6,870)</u>

**VILLAGE OF VINTON
GALLIA COUNTY**

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

4. BUDGETARY ACTIVITY (Continued)

Contrary to Ohio Rev. Code Section 5705.36, during 2008 the Village did not obtain increased amended certificate for the General, Other Special Revenue, Sewer and Sewer Debt Reserve funds. For 2007 the Village did not obtain increased amended certificate for the Street Construction Maintenance and Repair, Other Special Revenue, and Sewer funds.

Contrary to Ohio Rev. Code Section 5705.41 (D), the certification of availability of unencumbered appropriations for expenditure was not obtained for 42% of expenditures tested during 2008 and 67% of expenditures testing during 2007.

Contrary to Ohio Rev. Code Section 5705.41 (B), expenditures exceeded appropriations during 2008 in the General, Street Construction Maintenance and Repair, State Highway, Sewer and Enterprise Debt Reserve funds and during 2007 in the Street Construction Maintenance and Repair, State Highway and Sewer funds.

5. DEBT

In the financial statements notes as of December 31, 2006, the balances for the USDA loans were incorrectly stated as \$488,600 and \$231,826 for loans A and B, respectively. The balance should have been \$470,000 and \$223,000.

Debt outstanding at December 31, 2008 was as follows:

	<u>Principal</u>	<u>Interest Rate</u>
Ohio Valley Bank – Tractor	\$ 17,881	5.67%
USDA Loans Sewer Project A	470,000	4.50%
USDA Loans Sewer Project B	223,000	4.50%
Total	<u>\$ 710,881</u>	

The Ohio Valley Bank-Tractor loan was a general obligation loan of \$20,176 for a tractor purchased in 2006 with monthly payments of \$291. This loan was refinanced in 2008 and additional finds were added to help pay for the local match on a sewer project. The current monthly payment is \$301.28. The loan will mature October 8, 2014.

In fiscal year 2004 the Ohio Water Development Authority (OWDA) approved two loans totaling \$693,000 to finance additional expenditures of a sewage treatment project and to pay off the existing OWDA planning loan for the project. This loan was for interim financing of a wastewater collection system. This loan was repaid by financing approved by the USDA-Rural Development upon completion of the project in February 2006. The Village has agreed to set utility rates sufficient to cover debt service payments. Payments of principal will begin in 2009. Both loans will mature in September, 2046.

**VILLAGE OF VINTON
GALLIA COUNTY**

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

5. DEBT (Continued)

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

Year ending December 31:	OVB Tractor	USDA Loans
2009	\$ 3,615	\$ 38,385
2010	3,615	38,361
2011	3,615	38,423
2012	3,616	38,368
2013	3,616	38,399
2014-2018	2,940	192,021
2017-2021	-	191,921
2022-2026	-	192,045
2027-2030	-	191,954
2031-2035	-	191,949
2036-2040	-	191,862
2041-2046	-	115,239
Total	\$ 21,017	\$ 1,458,927

6. PROPERTY TAX

Real property taxes become a lien on January 1 proceeding the October 1 date for which rates are adopted by Village Council. The State Board of Tax Equalization adjusts these rates for inflation. Property taxes are also reduced for applicable homestead and rollback deductions. Homestead and rollback amounts are then paid by the State, and are reflected in the accompanying financial statements as Intergovernmental Receipts. Payments are due to the County by December 31. If the property owner elects to make semiannual payments, 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.

7. RETIREMENT SYSTEMS

Officials and employees, other than law enforcement officers, belong to the Ohio Public Employees Retirement System (OPERS). OPERS is a cost-sharing, multiple-employer plan. This plan provides retirement benefits, including postretirement healthcare, and survivor and disability benefits to participants as prescribed by the Ohio Revised Code.

**VILLAGE OF VINTON
GALLIA COUNTY**

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

7. RETIREMENT SYSTEMS (Continued)

Contribution rates are also prescribed by the Ohio Revised Code. For 2008 and 2007, OPERS members contributed 10.0% and 9.5%, respectively, of their gross salaries. The Village contributed an amount equal to 14.00% of participants' gross salaries in 2008 and 13.85% in 2007. The Village has not paid all contributions required through December 31, 2008.

8. RISK MANAGEMENT

The Village is a member of the Public Entities Pool of Ohio (PEP), a risk-sharing pool available to Ohio local governments. PEP may make supplemental premiums. The following risks are covered by PEP:

- General liability and casualty;
- Employee benefit liability
- Automobile liability

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

Risk Pool Membership

The Village belongs to the Public Entities Pool of Ohio, (PEP), a risk-sharing pool available to Ohio local governments. PEP provides property and casualty insurance for its members. PEP is a member of the American Public Entity Excess Pool (APEEP). The Village pays an annual contribution to fund PEP. PEP pays judgments, settlements and other expenses resulting from covered claims that exceed the members' deductibles.

Casualty Coverage

For occurrences prior to January 1, 2006, PEP retains casualty risks up to \$250,000 per claim, including loss adjustment expenses. PEP pays a percentage of its contributions to APEEP. APEEP reinsures claims exceeding \$250,000, and provides up to \$1,750,000 per claim and \$10,000,000 in aggregate per year.

For occurrences on or after January 1, 2006, PEP retains casualty risk up to \$350,000 per claim, including loss adjustment expenses. PEP pays a percentage of its contribution to APEEP. APEEP reinsures claim exceeding \$350,000, and provides up to \$2,650,000 per claim and \$10,000,000 in aggregate per year.

If losses exhaust PEP's retained earnings, APEEP covers PEP losses up to \$5,000,000 per year, subject to an aggregate of \$10,000,000. Governments can elect additional coverage, from \$3,000,000 to \$13,000,000, General Reinsurance Corporation.

Property Coverage

Travelers reinsures specific losses exceeding \$250,000, and provides up to \$600,000,000 per occurrence. APEEP reinsures members for a specific loss exceeding \$100,000 up to \$250,000 per occurrence, subject to an annual aggregate loss payment. Travelers provides aggregate stop-loss coverage based upon the combined PEP members' total insurable values. If the stop loss is reached by payment of losses between \$100,000 and \$250,000, Travelers will reinsure specific losses exceeding \$100,000 up to their \$600,000,000 per occurrence limit.

The aforementioned casualty and property reinsurance agreements do not discharge PEP's primary liability for claims payments on covered losses. Claims exceeding coverage limits are the obligation of the respective PEP member.

**VILLAGE OF VINTON
GALLIA COUNTY**

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

8. RISK MANAGEMENT (Continued)

Property and casualty settlements did not exceed insurance coverage for the past three fiscal years.

Financial Position

PEP's financial statements (audited by other accountants) conform with generally accepted accounting principles, and reported the following assets, liabilities and retained earnings at December 31, 2008 and 2007 (the latest information available):

<u>Casualty & Property Coverage</u>	<u>2008</u>	<u>2007</u>
Assets	\$35,769,535	\$37,560,071
Liabilities	<u>(15,310,206)</u>	<u>(17,340,825)</u>
Net Assets - unrestricted	<u>\$20,459,329</u>	<u>\$20,219,246</u>

At December 31, 2008 and 2007, respectively, casualty coverage liabilities noted above include approximately \$12.9 million and \$15.0 million of estimated incurred claims payable. The Casualty Coverage assets and retained earnings above also include approximately \$12.9 million and \$15.0 million of unpaid claims to be billed to approximately 445 member governments in the future, as of December 31, 2008 and 2007, respectively. These amounts will be included in future contributions from members when the related claims are due for payment. The Government's share of these unpaid claims collectible in future years is approximately \$21,918. This payable includes the subsequent year's contribution due if the Government terminates participation, as described in the last paragraph below.

Based on discussions with PEP, the expected rates PEP charges to compute member contributions, which are used to pay claims as they become due, are not expected to change significantly from those used to determine the historical contributions detailed below. By contract, the annual liability of each member is limited to the amount of financial contributions required to be made to PEP for each year of membership.

<u>Contributions to PEP</u>	
2006	\$ 8,757
2007	\$ 8,719
2008	\$10,959

After completing one year of membership, members may withdraw on each anniversary of the date they joined PEP provided they provide written notice to PEP 60 days in advance of the anniversary date. Upon withdrawal, members are eligible for a full or partial refund of their capital contributions, minus the subsequent year's budgetary contribution. Withdrawing members have no other future obligation to the pool. Also upon withdrawal, payments for all casualty claims and claim expenses become the sole responsibility of the withdrawing member, regardless of whether a claim occurred or was reported prior to the withdrawal.

**VILLAGE OF VINTON
GALLIA COUNTY**

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

9. CONTINGENT LIABILITIES

Grants

Amounts grantor agencies pay to the Village are subject to audit and adjustment by the grantor. Grantors may require refunding any disallowed costs. Management cannot presently determine amounts grantors may disallow. However, based on prior experience, management believes any refunds would be immaterial.

10. ACCOUNTABILITY AND COMPLIANCE

Contrary to Ohio Revised Code Section 5705.10, the Village had the following negative cash balances at December 30, 2008 and 2007 in the following fund:

<u>Fund</u>	<u>2007</u>	<u>2008</u>
General	\$ (2,195)	\$ (7,243)

The deficit balances are due to a failure to adequately reduce spending in this fund. As of the date of this report, management has reduced payroll costs and limited spending to address the deficit that remains in this fund.

11. SUBSEQUENT EVENTS

In February 2010, the Village obtained a line of credit in the amount of \$25,000 to be used to pay past due and current bills. The Village drew down \$13,300 in 2010 and 2011. As of the date of this report the balance outstanding is zero.

In 2010 the Village was notified by the IRS and Ohio Department of Taxation that payroll taxes had not been paid for the years 2005-2009. The Village has paid the entire amount due to the IRS but the State tax issue is still pending.

Perry & Associates
Certified Public Accountants, A.C.

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

February 20, 2011

Village of Vinton
Gallia County
121 Clay Street
PO Box 8
Vinton, Ohio 45684

To the Village Council:

We were engaged to audit the financial statements of the **Village of Vinton, Gallia County, Ohio** (the Village) as of and for the years ended December 31, 2008 and 2007, and have issued our report thereon dated February 20, 2011, wherein we noted the Village prepared its financial statements using accounting practices the Auditor of State prescribes or permits rather than accounting principles generally accepted in the United States of America. We did not opine on receipts in the Enterprise Fund Type and all expenditures recorded in the General, Special Revenue, and Enterprise Fund Types because we are unable to satisfy ourselves to the completeness, occurrence, allocation, cutoff and classification of these transactions. We also noted the Village's General Fund has a deficit cash fund balance as of December 31, 2010 and 2009, and management has reduced payroll costs and limited spending to reduce the deficit.

Internal Control Over Financial Reporting

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

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

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, when performing their assigned functions, to prevent, or detect and timely correct misstatements. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and timely corrected. We consider findings 2008-001 through 2008-019 described in the accompanying schedule of findings to be material weaknesses.

Compliance and Other Matters

As part of reasonably assuring whether the Village's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express an opinion. The results of our tests disclosed instances of noncompliance or other matters that we must report under *Government Auditing Standard* which are described in the accompanying schedule of findings as items 2008-011 and 2008-019.

We also noted certain noncompliance or other matters not requiring inclusion in this report that we reported to the Village's management in a separate letter dated February 20, 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 them.

This report is intended solely for the information and use of management and Village Council and is not intended to be, and should not be used by anyone other than these specified parties.

Respectfully Submitted,

A handwritten signature in cursive script that reads "Perry & Associates CPAs A.C.".

Perry and Associates
Certified Public Accountants, A.C.

**VILLAGE OF VINTON
GALLIA COUNTY**

**SCHEDULE OF FINDINGS
DECEMBER 31, 2008 and 2007**

FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS
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FINDING NUMBER 2008-001

Material Weakness

Payroll Disbursements

During our review of the Village's payroll, we noted the following conditions:

- 1) The Village Fiscal Officer was overpaid for the period;
- 2) The Mayor was overpaid for the period;
- 3) All payroll was not accurately recorded through the payroll system;
- 4) Payroll checks were manually issued which bypasses the payroll controls in the UAN system, which includes accurate W-2's and withholding filing reports;
- 5) All payroll checks were not made out to proper payee;
- 6) All employees did not have Medicare tax withheld;
- 7) Time sheets are not used for hourly personnel;
- 8) Council and Village Administration pays were not done on a set schedule;
- 9) Payments may have been made to independent contractors that should have gone through payroll;
- 10) There is no Council oversight of the payroll function.

These conditions resulted in inaccuracy of payroll reporting for W-2's, OPERS filings and tax withholding filings. Payroll amounts for the hourly employees, including the deputies, could not be verified as accurate. More importantly, the lack of oversight by Council resulted in the overpayments to the Fiscal Officer and Mayor. In addition, Council did not ensure all payroll taxes were withheld and all payroll withholdings were properly remitted.

We recommend Council establish controls and procedures for the following:

- 1) All rates of pay be properly approved and recorded in the minute record of the Village and all compensation be paid in accordance with approved rates;
- 2) All payroll payments be set on a scheduled basis i.e., Fiscal Officer and Mayor paid monthly on the last day of the month, council paid quarterly on the last day of the quarter, hourly employees be paid every two weeks;
- 3) All payroll should be done using the UAN payroll system;
- 4) No payroll checks should be manually issued;
- 5) All payroll checks should be made out to the employee;
- 6) All employees should have Medicare tax withheld;
- 7) A review of employee vs. independent contractor status should be done by Council or the Village Solicitor, for anyone working for the Village to ensure they are properly included on the payroll if needed and to ensure the proper withholdings and employer taxes are determined;
- 8) Council should review payroll at least quarterly to ensure accuracy (verifying time sheets and salary amounts), should verify the payroll set up for all employees to determine all required taxes and retirement withholdings are coded correctly, and should review and sign all payroll tax remittance forms.

VILLAGE OF VINTON
GALLIA COUNTY

SCHEDULE OF FINDINGS
DECEMBER 31, 2008 and 2007
(Continued)

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

FINDING NUMBER 2008-001 (Continued)

Material Weakness

Payroll Disbursements

We also recommend Council require two signatures on payroll checks so no single person has total control over the payment function.

Management's Response – All payroll is now being done using the UAN payroll system. Medicare tax is being withheld for all employees. The Fiscal officer and Mayor will be paid after the vouchers are signed at the monthly council meetings. Payroll checks will be made out to the proper employee only. The Fiscal Officer will submit the payroll register to council as recommended.

FINDING NUMBER 2008-002

Material Weakness

Cash Reconciliations

A necessary step in the internal control over financial reporting is to prove both the balance of the bank and the balance of cash in the accounting records. This process involves reconciling the bank balance to the cash and investment balance.

For January 1, 2007 through December 31, 2008, the Village did not resolve various differences between the adjusted bank balance and the balance reflected within the Village's accounting records. Without complete and accurate monthly bank reconciliations, the Village's internal control is weakened, which could hinder the detection of errors or irregularities by the Village's management in a timely manner. We also discovered that in numerous occurrences the actual check number did not match the UAN check register. This could lead to confusion as to which checks have cleared and the correct amount of outstanding checks.

The cash reconciliation process required the Fiscal Officer to include a force amount identified on the reconciliation as either payments not recorded or receipts not recorded. By the end of 2008 it was not possible to reconcile the checking account accurately and the Village had to contract with an outside service to prepare a cashbook and proof of cash in order to accurately determine the cash balances for both 2007 and 2008.

We recommend the Fiscal Officer reconcile the end of the month bank balance to the Village's end of the month cash balance per the Cash Journal. All transactions should be input into the UAN system prior to reconciling. All receipts should be recorded in the UAN system on the day of receipt and bank deposits should be done daily. All payments should be done through the UAN system in order to accurately track outstanding checks. Bank reconciliations should be performed and submitted to the Council for approval. The Fiscal Officer should present the following to Council as part of the reconciliation: the bank reconciliation form provided by the UAN system, the bank statement, a list of outstanding checks, and a list of voided checks with the checks attached. All voided checks should be defaced in some manner. Council should sign off on the reconciliation form provided by the UAN system to indicate they have reviewed and approved the reconciliation.

VILLAGE OF VINTON
GALLIA COUNTY

SCHEDULE OF FINDINGS
DECEMBER 31, 2008 and 2007
(Continued)

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

FINDING NUMBER 2008-002 (Continued)

Material Weakness

Cash Reconciliations

Management's Response – All expenditures and receipts are now input into the UAN system. Bank reconciliations are submitted to council. The Fiscal Officer will, in the future, submit to council the bank statements, outstanding checks and voided checks monthly.

FINDING NUMBER 2008-003

Material Weakness

Posting Receipts and Expenditures

Receipts should be posted to the fund and line item accounts as established by Ohio Administrative Code Section 117-7-01.

During 2007 and 2008, a review of the revenue and appropriation ledgers for each year indicated a significant number of receipts and expenditures were not posted into accurate classifications based on the source of the receipt or expenditure. Because there were so many errors we determined we could not rely on these ledgers. For example, various intergovernmental, tax and note proceed revenues were not posted into the correct receipt classification or were not recorded at all. In addition, expenditures were not properly classified as to function. Because the ledgers were incomplete and inaccurate, the Village brought in an outside service to prepare a cash book and proof of cash. Activity was separated by fund but we still noted errors in recording to the proper fund. This resulted in several fund adjustment entries to the cash book and to an unclassified financial statement.

We recommend the Fiscal Officer refer to Ohio Administrative Code Section 117-7-01 and/or the Ohio Village Handbook for guidance to determine the proper establishment of receipt and expenditure accounts and posting of receipts and expenditures.

Management's Response – The Fiscal Officer will refer to the Village Officer's Handbook to help ensure proper posting of receipts and expenditures as recommended.

VILLAGE OF VINTON
GALLIA COUNTY

SCHEDULE OF FINDINGS
DECEMBER 31, 2008 and 2007
(Continued)

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

FINDING NUMBER 2008-004

Material Weakness

Complete Voucher Packages

The completed voucher packages should be the basis for the preparation of checks. The package should include the voucher signed by the appropriate officials to document their approval, the original invoice approved by the receiving employee or official to document the receipt of the goods or services and the accuracy of the quantity and price, and a copy of the requisition or purchase order to document the fiscal officer's prior certification that sufficient appropriations and resources were available to meet the obligation.

The Village did not always present complete voucher packages to support expenditures. We noted 69 of 103 expenditures reviewed in 2007 and 79 of 109 reviewed in 2008 did not have sufficient supporting documentation. This practice and the lack of adequate supporting documentation could result in loss of Village funds or personal liability of the Village's officials.

We recommend that all expenditures be supported by complete voucher packages, including the voucher signed by the appropriate officials to document their approval, the original invoice approved by the receiving employee or official to document the receipt of goods or services and the accuracy of the quantity and price, and a copy of the requisition or purchase order to document the Fiscal Officer's prior certification. This will help ensure that all Village expenditures are for goods or services received, are properly approved, and are for a proper public purpose.

Management's Response – Vouchers are now being used and signed by three council members to approve payment of expenditures. "All documentation, including the invoice and purchase order, will be attached to the voucher. The Fiscal Officer will make corrections to ensure proper issuance of purchase orders.

FINDING NUMBER 2008-005

Material Weakness

Voided Warrants

During our review of expenditures, we noted several warrants that were never mailed and were still in the monthly activity files. These checks were never voided in the system and were still on the outstanding list at year end 2008. We also noted payments where the check number did not agree to the number on the payment register. We noted several checks in a voided check file that were not defaced in any manner. By not removing voided warrants from the financial system, the Village reflects an inaccurate available cash balance.

We recommend that when the Fiscal Officer voids a warrant the accounting system be updated to remove the voided warrant as well. In addition, we recommend all voided checks be defaced.

Management's Response – The Fiscal Officer will remove all voided checks from the accounting system and make sure voided checks are defaced.

**VILLAGE OF VINTON
GALLIA COUNTY**

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

FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS (Continued)
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FINDING NUMBER 2008-006

Material Weakness

Recording Transactions for On-Behalf-Of Payments Made by County Formula Grants

The Village does not have a process in place that will ensure the correct recording of all payments that are being made to vendors on the Village's County formula grants. We noted that the Village was involved with the County for drainage projects. Both grants were set up with the County making direct payments to the vendor.

In accordance with Auditor of State Technical Bulletin 2000-008, since these payments are being made on the Village's behalf they should be recorded as memo receipts and disbursements in the year the on-behalf-of disbursements are made. The Village should have recorded the grants as intergovernmental revenue and the expenses as capital outlay. The audited financial statements reflect the revenue and expense.

We recommend that the Village review accounting procedures and ensure all on-behalf-of grants be properly recorded in the Village's financial statements.

Management's Response – The Fiscal Officer will review accounting procedures to ensure proper recording of grants in the future.

FINDING NUMBER 2008-007

Material Weakness

Posting Estimated Revenues and Appropriations

The Village did not have a control procedure in place to ensure that appropriations and estimated receipts, as authorized by Village Council and approved by the County Budget Commission, were reconciled to the appropriations and estimated receipts posted to the accounting system.

This resulted in incorrect amounts recorded in the accounting system making budgetary information available to Village officials inaccurate and meaningless. Village officials should be monitoring the budgetary activity in order to make informed decisions regarding expenditures and Village finances. The proper recording of budgetary activity in the UAN system provides safeguards as the system is designed to let the fiscal officer know if budgetary violations will occur. Adjustments were made to the budgetary activity reported in Note 4 to the financial statements in order to accurately present estimated receipts as certified by the County Budget Commission and appropriations as approved by Council.

We recommend the Village implement procedures to ensure appropriations and estimated receipts are accurately posted to the accounting system and reconciled to the amounts approved by the budget commission after each amendment.

Management's Response – The Fiscal Officer, with Village Council, will implement recommendations.

VILLAGE OF VINTON
GALLIA COUNTY

SCHEDULE OF FINDINGS
DECEMBER 31, 2008 and 2007
(Continued)

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

FINDING NUMBER 2008-008

Material Weakness

Manual Warrants

During our review of the canceled checks from January 1, 2007 to December 31, 2008, we noted a significant number of warrants were manually prepared on computer stock checks. In 2007, 150 of 356 checks were manually written. Also 26 of the 356 checks were written by the bank. In 2008, 93 of the 321 checks were manually written with 168 of the 321 checks written by the bank. The manual checks included payroll checks.

By manually writing checks the computerized accounting system controls were avoided. Expenses were charged against a fund to take it into a negative fund balance condition, payments may have been made without Council knowledge or approval, and payments were not included in the appropriation ledger, leading to discrepancies in the book to bank reconciliation. In addition, by not running payroll through the system, withholdings were inaccurate, payroll system records were incomplete, payroll reporting (i.e. 944, OPERS, state withholding, W2's) was inaccurate and employer payroll taxes and retirement were incorrect. Also, by allowing the checks to be issued by the bank the same controls in the accounting system were avoided.

We recommend the Village discontinue the practice of manual checks and also discontinue having checks written by the bank. All checks should be processed through the UAN system allowing the system to record the transactions and integrate the information in the cash journal, appropriation ledger and payroll system.

Management's Response – The process of checks issued by the bank has been discontinued. Checks shall be written through the UAN system only. Should any manual checks need to be written, it will be approved by council.

FINDING NUMBER 2008-009

Material Weakness

Warrants Signed Only by Fiscal Officer

During our expenditure and payroll testing we determined warrants were only signed by the Fiscal Officer.

Lack of at least one council member's signature eliminates a significant internal control. Allowing one person to have total control over the disbursement function could, and did, result in the Village making inappropriate disbursements for goods or services that are not for a proper public purpose. It also allowed inappropriate disbursements for payroll to be made.

We recommend that at least two signatures be required on all disbursements. All checks should be signed by the Fiscal Officer and a council member. The entire voucher package should be submitted to the signing council member so (s)he can compare the payee and amount and make sure the payment is for a proper public purpose.

VILLAGE OF VINTON
GALLIA COUNTY

SCHEDULE OF FINDINGS
DECEMBER 31, 2008 and 2007
(Continued)

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

FINDING NUMBER 2008-009 (Continued)

Material Weakness

Warrants Signed Only by Fiscal Officer

Management's Response – Fiscal Officer will ensure proper signatures on warrants is established.

FINDING NUMBER 2008-010

Material Weakness

Debt Payments and Approvals

Debt activity should be approved and reviewed by Council to ensure proper recording and to make sure the Village is complying with any debt covenants from lenders. Debt activity for 2008 was not properly recorded. The Village refinanced debt and obtained additional funding in 2008. The payoff of the old bank debt and the proceeds of the new debt, along with loan fees, were not recorded. The Village did record the payment in excess of the payoff in the cash book as general fund revenue – fire contracts. We also noted there was no approval for the new debt by Council in the minutes.

The USDA gave the Village funds to deposit into the Reserve Fund in January, 2008 in the amount of \$38,400. The Village recorded this revenue in the sewer operating fund. The USDA also gave permission for the Village to pay \$12,000 of the 2008 USDA debt payment from the Reserve Fund. The Village recorded the entire debt payment from the sewer operating fund. The Village has made adjustments to the fund balances to record the activity properly.

The Village is required to deposit \$320 per month into the Reserve Fund until the balance in the fund is \$38,400. The Village made all required payments for 2008 but only made one payment in 2007. The Village is also required to deposit \$3,200 per year into the Debt Service Fund so that sufficient funds are available to make the annual payment of \$38,400. The Village made a payment into the Debt Service Fund in 2008 for \$3,049 (less than required) and the Village is not recording the debt payment in the Debt Service Fund.

By not properly recording activity the Village may materially misstate activity for the year. By not complying with debt covenants the Village could have the loans called or may not be able to secure loans in the future.

We recommend management review the Village Handbook or contact the Auditor of State if personnel are not sure how to record debt activity. We also recommend management review the debt covenants, specifically as they relate to the USDA loans, to make sure they are complying. All new debt and debt payoffs should be documented clearly in the minutes before the Village enters into new debt agreements.

Management's Response – The Fiscal Officer spoke with USDA Rural Development and proper recording in debt service and debt service reserve accounts were explained. The Fiscal Officer will also make sure debt and payoffs are documented in the minutes.

VILLAGE OF VINTON
GALLIA COUNTY

SCHEDULE OF FINDINGS
DECEMBER 31, 2008 and 2007
(Continued)

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

FINDING 2008-011

Noncompliance Citation/Material Weakness

Ohio Rev. Code section 149.351(A) establishes guidelines against the destruction or damage of records. All records are the property of the public office and shall not be mutilated, transferred or otherwise damaged or disposed of, in whole or in part, except as provided by law.

For the audit period the following documentation were not provided by the Village:

- Disbursements – no supporting documentation to indicate the purpose of expenditures for 148 of 212 disbursements tested.
- Charges for Services – no supporting documentation for sewer receipts for 2007 or 2008. No sewer collection reports were available including payments received, billing reports, account aging reports and adjustment reports.
- Payroll – supporting documentation lacking for maintenance worker pays and some time sheets for deputy payroll were not available. Payroll reports did not agree to the actual checks distributed and payroll checks were not made out to the proper person.

Inadequate supporting documentation eliminates a significant control point, obscures the audit trail and provides for the opportunity for errors and irregularities occurring and not being detected by management in a timely manner. Lack of adequate supporting documentation for expenditures could result in the Village making inappropriate disbursements for goods or services not actually received by the Village. Inadequate documentation for payroll could result in improper payments and inaccurate payroll reporting to retirement and tax authorities. Failure to maintain reports for the sewer operation could lead to misappropriation of payments, unauthorized account adjustments and failure to bill users.

We recommend that no payment be made from the Village that is not supported by an approved voucher package that would include an original receipt or invoice. We also recommend the Village establish payroll policies and procedures that will require time sheets for all employees that are not salaried. Regarding the sewer function, we recommend the Village establish policies and procedures that will require all reports to be printed monthly, including billing, receipts and adjustments and these reports be reviewed and approved by management. All support should be maintained by the Village in appropriate files.

Management's Response – A records retention ordinance was passed in 2010. Vouchers are used at present time with receipt or invoice attached. Time sheets are received monthly from Village deputies. The Fiscal Officer will print monthly reports on sewer payment activity.

VILLAGE OF VINTON
GALLIA COUNTY

SCHEDULE OF FINDINGS
DECEMBER 31, 2008 and 2007
(Continued)

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

FINDING NUMBER 2008-012

Noncompliance Citation/Material Weakness

Ohio Revised Code § 5705.10 requires that monies paid into any fund is used only for purposes for which such fund is established. The Village had a negative cash fund balance in the general fund of \$2,195 and \$7,243 for 2007 and 2008, respectively.

A negative cash fund balance is an indication that revenues from other sources were used to pay obligations of these funds. Fund activity should be monitored by the Fiscal Officer to prevent future expenditures in excess of available resources. In those cases where additional funds are required, the resources should either be transferred or advanced to the fund in accordance with the Ohio Revised Code.

Management's Response – The Fiscal Officer will make improvements on these issues.

FINDING NUMBER 2008-013

Noncompliance Citation/Material Weakness

Ohio Rev. Code Section 5705.36 allows all subdivisions to request increased amended certificates of estimated resources and reduced amended certificates upon determination by the fiscal officer that revenue to be collected will be greater or less than the amount in the official certificate of estimated resources.

During 2008 the Village did not obtain increased amended certificate for the General, Other Special Revenue, Sewer and Sewer Debt Reserve funds when the actual receipts were greater than the budgeted receipts and the Village expended these additional revenues. For 2007 the Village did not obtain increased amended certificate for the Street Construction Maintenance and Repair, Other Special Revenue, and Sewer funds when the actual receipts were greater than the budgeted receipts and the Village expended these additional revenues.

The Village should perform a comparison of the estimated resources, actual receipts and anticipated expenditures periodically in order to determine whether an amended certificate of estimated resources needs to be obtained.

Management's Response – The Fiscal Officer and Village Council will work together to ensure recommendation is performed.

VILLAGE OF VINTON
GALLIA COUNTY

SCHEDULE OF FINDINGS
DECEMBER 31, 2008 and 2007
(Continued)

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

FINDING NUMBER 2008-014

Noncompliance Citation/Material Weakness

Ohio Rev. Code Section 5705.41 (B) states that no subdivision or taxing unit shall make any expenditure of money unless the same has been properly appropriated.

Actual disbursements exceeded appropriations in 2008 in the General, Street Construction Maintenance and Repair, State Highway, Sewer and Enterprise Debt Reserve funds and during 2007 in the Street Construction Maintenance and Repair, State Highway and Sewer funds.

We recommend the Fiscal Officer modify appropriations with the Village Council and County Budget Commission before incurring obligations that would cause expenditures to exceed appropriations.

Management's Response – The Fiscal Officer will work with Village Council and the County Budget Commission to make sure funds are properly appropriated.

FINDING NUMBER 2008-015

Noncompliance Citation/Material Weakness

Ohio Revised Code § 5705.41(D) 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 to meet any such contract or expenditure has been lawfully appropriated and is in the treasury, or is in the process of collection to the credit of an appropriate fund free from any previous encumbrance. The certificate need be signed only by the subdivision's fiscal officer. Every contract made without such a certificate shall be void, and no warrant shall be issued in payment of any amount due thereon.

There are several exceptions to the standard requirement stated above that a fiscal officer's certificate must be obtained prior to a subdivision or taxing authority entering into a contract or order involving the expenditure of money. The main exceptions are: "then and now" certificates, blanket certificates, and super blanket certificates, which are provided for in sections 5705.41(D)(1) and 5705.41(D)(3), respectively, of the Ohio Revised Code.

1. "Then and Now" certificate - If the fiscal officer can certify that both at the time that the contract or order was made ("then"), and at the time that the fiscal officer is completing the certification ("now"), that sufficient funds were available or in the process of collection, to the credit of a proper fund, properly appropriated and free from any previous encumbrance, the 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.

VILLAGE OF VINTON
GALLIA COUNTY

SCHEDULE OF FINDINGS
DECEMBER 31, 2008 and 2007
(Continued)

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

FINDING NUMBER 2008-015 (Continued)

Ohio Revised Code § 5705.41(D) (Continued)

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

The Village did not properly certify the availability of funds prior to purchase commitment for 42% and 67% of the expenditures tested during 2008 and 2007, respectively. In addition there was no evidence that the Village followed the aforementioned exceptions. Without these certifications, the management of the Village lost budgetary control over expenditures.

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 Clerk certify that the funds are or will be available prior to an obligation being incurred by the Village. When prior certification is not possible, “then and now” certification should be used.

Management’s Response – The Fiscal Officer will make improvements in properly using purchase orders.

VILLAGE OF VINTON
GALLIA COUNTY

SCHEDULE OF FINDINGS
DECEMBER 31, 2008 and 2007
(Continued)

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

FINDING NUMBER 2008-016

Noncompliance Citation/Material Weakness

Ohio Rev. Code Section 145.47 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.

Testing indicated that the Village did remit payments to OPERS in the amount of \$14,993 in 2007 and \$10,275 (through October) in 2008. We are unable to determine what periods the payments are for and if the payments are for the proper amounts. Wage amounts on the submission forms cannot be traced to the payroll registers or monthly OPERS reports because the payroll may not be dated properly and the payroll may not have been input or input correctly into the UAN system. In addition we noted payments were not properly report in prior years so some of the 2007 payments may have been for payroll prior to 2007. These payments may also include penalties and interest. No payments were made after November 3, 2008; therefore the fourth quarter of 2008 may not have been paid.

We recommend the Fiscal Officer contact OPERS to determine if all payments have been made for prior years. We also recommend the Fiscal Officer obtain copies of all reports submitted to determine if the amounts are accurate and to determine the total amount of penalties and interest paid for late filing. Management should establish a procedure to ensure all wages are accurately reported and the employee and employer contributions are remitted in a timely manner.

Management's Response – OPERS reports are submitted online monthly. Payment is now made after vouchers are signed at the monthly council meeting. The Fiscal Officer will contact OPERS to ensure all payments and reports are up to date and to determine if penalties and interest have been paid for late filing.

VILLAGE OF VINTON
GALLIA COUNTY

SCHEDULE OF FINDINGS
DECEMBER 31, 2008 and 2007
(Continued)

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

FINDING NUMBER 2008-017

Noncompliance Citation/Material Weakness

Ohio Rev. Code Section 117.38 states, in part, cash-basis entities must file annual reports with the Auditor of State within 60 days of the fiscal year end. The Auditor of State may prescribe by rule or guidelines the forms for these reports. However, if the Auditor of State has not prescribed a reporting form, the public office shall submit its report on the form used by the public office. The report shall contain the amount of: (A) receipts, and amounts due from each source; (B) expenditures for each purpose; (C) income of any public service industry that the entity owns or operates, as well as the costs of ownership or operation; and (D) public debt of each taxing district, the purpose of the debt, and how the debt will be repaid.

The Village filed the Annual Financial Report with the Auditor of State's office but the amounts in the report did not accurately reflect the Village's financial status as of December 31, 2008 or December 31, 2007 due to multiple errors in recording revenues and expenses and incomplete posting of all transactions.

We recommend the Annual Financial Report be compiled from the Village's accounting system and be reconciled.

Management's Response – The Fiscal Officer will make improvements to ensure reports are submitted as required and are reconciled.

FINDING NUMBER 2008-018

Noncompliance Citation/Material Weakness

26 Code of Federal Regulations Section 1.6041-2 provides that wages, as defined in 26 United States Code Section 3401 should be reported on a Form W-2, or "all other payments of compensation" are to be reported on a form 1099". 26 United States 3402 states "...every employer making payment of wages shall deduct and withhold upon such wages as determined in accordance with the tables or computation procedures prescribed by the Secretary of the Treasury".

The Village did not issue an IRS Form 1099 for independent contractor services rendered during 2007 and 2008 when the Village paid the contractors over \$600.

The Village should issue a Form 1099 to all independent, unincorporated contractors to whom the Village pays \$600 or more in a given calendar year.

Management's Response – Beginning January, 2010 payroll taxes were properly withheld from all wages and reported in the W2's. W2's were issued for all employees and 1099's were issued for independent contractors beginning in 2010.

VILLAGE OF VINTON
GALLIA COUNTY

SCHEDULE OF FINDINGS
DECEMBER 31, 2008 and 2007
(Continued)

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

FINDING NUMBER 2008-019

Noncompliance Citation/Material Weakness

26 U.S.C. Section 3402 and Ohio Rev. Code Section 5747.06 requires every employer, including the state and its political subdivisions making payments of any compensation to an employee who is a taxpayer, to deduct and withhold from such compensation for each payroll period a tax substantially equivalent to the tax reasonably estimated to be due under this chapter with respect to the amount of such compensation included in his adjusted gross income during the calendar year.

State and federal income tax were withheld from the compensation of elected officials and employees of the Village. The Fiscal Officer was unable to provide evidence to show that these tax liabilities had been paid by the Village. During our audit, the current Fiscal Officer provided us with information from the IRS indicating withholdings had not been remitted for 2005 – 2009. All payments have been made as of January 7, 2011 including \$4,870 in interest, penalties and fees. State withholdings have not been remitted.

We recommend the Fiscal Officer contact the State Tax Department to determine if withholdings have been remitted and the proper forms have been filed. We also recommend management establish a procedure to ensure timely filing of all tax reports and remittance of all withholdings.

Management's Response – Tax reports are now submitted quarterly. The Fiscal Officer will contact the State Tax Department as recommended.

**VILLAGE OF VINTON
GALLIA COUNTY**

**SCHEDULE OF PRIOR AUDIT FINDINGS
DECEMBER 31, 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	Payroll disbursements lack of controls and advance payments.	No	Not Corrected, Repeated as finding 2008-001.
2006-002	Cash reconciliations not accurate or complete.	No	Not Corrected, Repeated as finding 2008-002.
2006-003	Inaccurate posting of receipts and expenses.	No	Not Corrected, Repeated as finding 2008-003.
2006-004	Lack of complete documentation for expenses.	No	Not Corrected, Repeated as finding 2008-004.
2006-005	Improper voiding of checks.	No	Not Corrected, Repeated as finding 2008-005.
2006-006	No reconciliation process of approved budget to UAN system input.	No	Not Corrected, Repeated as finding 2008-007.
2006-007	Lack of documentation for employee reimbursement payments.	No	Moved to management letter.
2006-008	Ohio Rev Code § 5705.10 - Negative fund cash balance.	No	Not Corrected, Repeated as finding 2008-012.
2006-009	Ohio Rev Code § 5705.39 - Total appropriations exceeded estimated resources.	Yes	
2006-010	Ohio Rev Code § 5705.41 (B) - Expenditures exceeded appropriations.	No	Not Corrected, Repeated as finding 2008-014.
2006-011	Ohio Rev Code § 145.47 – Submission of public employee retirement reports and withholdings not done.	No	Not Corrected, Repeated as finding 2008-016.
2006-012	Ohio Rev Code § 117.38 - Failing to file accurate financial cash basis reports with the Auditor of State within 60 days	No	Not Corrected, Repeated as finding 2008-017.
2006-013	Ohio Rev Code § 5705.36 – Failing to file amended certificates of estimated resources.	No	Not Corrected, Repeated as finding 2008-013.
2006-014	Ohio Rev Code § 5705.41 (D) – Fiscal officer failed to certify availability of funds prior to contracting or giving any order for the expenditure of funds.	No	Not Corrected, Repeated as finding 2008-015.

VILLAGE OF VINTON
GALLIA COUNTY

SCHEDULE OF PRIOR AUDIT FINDINGS
DECEMBER 31, 2008 and 2007
(Continued)

2006-015	26 CFR § 1.6041-2 – Reporting payroll on form W-2 and non-employee compensation on form 1099.	No	Not Corrected, Repeated as finding 2008-018.
2006-016	26 U.S.C. § 3402 and Ohio Rev Code § 5747.06 – Failure to withhold and remit required payroll taxes.	No	Not Corrected, Repeated as finding 2008-019.



Dave Yost • Auditor of State

VILLAGE OF VINTON

GALLIA 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 10, 2011