



Dave Yost • Auditor of State



WASHINGTON TOWNSHIP  
CLERMONT COUNTY

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# Dave Yost • Auditor of State

Washington Township  
Clermont County  
2238 S.R. 756  
Moscow, Ohio 45153

To the Board of Trustees:

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

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

**Dave Yost**  
Auditor of State

May 31, 2011

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# Dave Yost • Auditor of State

## INDEPENDENT ACCOUNTANTS' REPORT

Washington Township  
Clermont County  
2238 S.R. 756  
Moscow, Ohio 45153

To the Board of Trustees:

We have audited the accompanying financial statements of Washington Township, Clermont County, Ohio (the Township), as of and for the years ended December 31, 2010 and 2009. These financial statements are the responsibility of the Township'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 Township 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 Township 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 Township 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 Township's larger (i.e. major) funds separately. While the Township 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 townships to reformat their statements. The Township 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 Township 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 Washington Township, Clermont 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 Township 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 May 31, 2011, on our consideration of the Township'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

May 31, 2011



**WASHINGTON TOWNSHIP  
CLERMONT 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>		<u>Totals (Memorandum Only)</u>
	<u>General</u>	<u>Special Revenue</u>	
<b>Cash Receipts:</b>			
Property and Other Local Taxes	\$164,989	\$1,105,395	\$1,270,384
Licenses, Permits, and Fees	2,038		2,038
Fines and Forfeitures	155		155
Intergovernmental	176,297	1,035,977	1,212,274
Earnings on Investments	31,600	11,315	42,915
Miscellaneous	25,315	103,719	129,034
	<hr/>	<hr/>	<hr/>
Total Cash Receipts	400,394	2,256,406	2,656,800
	<hr/>	<hr/>	<hr/>
<b>Cash Disbursements:</b>			
Current:			
General Government	220,076		220,076
Public Safety	51,796	1,771,892	1,823,688
Public Works	11,075	469,598	480,673
Health	34,008	1,487	35,495
Conservation - Recreation	30,521		30,521
Capital Outlay	6,990	171,232	178,222
	<hr/>	<hr/>	<hr/>
Total Cash Disbursements	354,466	2,414,209	2,768,675
	<hr/>	<hr/>	<hr/>
Total Receipts Over/(Under) Disbursements	45,928	(157,803)	(111,875)
	<hr/>	<hr/>	<hr/>
Fund Cash Balances, January 1	1,067,822	4,781,782	5,849,604
	<hr/>	<hr/>	<hr/>
<b>Fund Cash Balances, December 31</b>	<b><u>\$1,113,750</u></b>	<b><u>\$4,623,979</u></b>	<b><u>\$5,737,729</u></b>
	<hr/>	<hr/>	<hr/>
Reserve for Encumbrances, December 31	\$1,502	\$46,627	\$48,129
	<hr/>	<hr/>	<hr/>

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

**WASHINGTON TOWNSHIP  
CLERMONT 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>	
<b>Cash Receipts:</b>			
Property and Other Local Taxes	\$164,591	\$1,126,627	\$1,291,218
Licenses, Permits, and Fees	50		50
Fines and Forfeitures	674	118	792
Intergovernmental	211,550	1,048,607	1,260,157
Earnings on Investments	22,211	541	22,752
Miscellaneous	21,397	94,703	116,100
	<u>420,473</u>	<u>2,270,596</u>	<u>2,691,069</u>
<b>Cash Disbursements:</b>			
Current:			
General Government	258,799		258,799
Public Safety	48,856	1,757,851	1,806,707
Public Works	10,448	414,950	425,398
Health	31,785	565	32,350
Conservation - Recreation	26,772		26,772
Capital Outlay	2,448	168,953	171,401
	<u>379,108</u>	<u>2,342,319</u>	<u>2,721,427</u>
Total Cash Disbursements	<u>379,108</u>	<u>2,342,319</u>	<u>2,721,427</u>
Total Receipts Over/(Under) Disbursements	<u>41,365</u>	<u>(71,723)</u>	<u>(30,358)</u>
<b>Other Financing Receipts / (Disbursements):</b>			
Transfers-In		10,500	10,500
Transfers-Out	(10,500)		(10,500)
	<u>(10,500)</u>	<u>10,500</u>	<u>0</u>
Total Other Financing Receipts / (Disbursements)	<u>(10,500)</u>	<u>10,500</u>	<u>0</u>
Excess of Cash Receipts and Other Financing Receipts Over / (Under) Cash Disbursements and Other Financing Disbursements	30,865	(61,223)	(30,358)
Fund Cash Balances, January 1	<u>1,036,957</u>	<u>4,843,005</u>	<u>5,879,962</u>
<b>Fund Cash Balances, December 31</b>	<b><u>\$1,067,822</u></b>	<b><u>\$4,781,782</u></b>	<b><u>\$5,849,604</u></b>
Reserve for Encumbrances, December 31	<u>\$3,342</u>	<u>\$33,253</u>	<u>\$36,595</u>

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

**WASHINGTON TOWNSHIP  
CLERMONT 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 Washington Township, Clermont County, Ohio (the Township), as a body corporate and politic. A publicly-elected three-member Board of Trustees directs the Township. The Township provides road and bridge maintenance, cemetery maintenance, fire protection and emergency medical services. The Township contracts with the Clermont County Sheriff's Department to provide police services.

**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 Township 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 Township'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.

The Township values certificates of deposit at cost. The investment with STAR Ohio (the State Treasurer's investment pool) is valued at amounts reported by the State Treasurer.

**D. Fund Accounting**

The Township uses fund accounting to segregate cash and investments that are restricted as to use. The Township 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.

**WASHINGTON TOWNSHIP  
CLERMONT COUNTY**

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

**1. Summary of Significant Accounting Policies (Continued)**

**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 Township had the following significant Special Revenue Funds:

Road and Bridge Fund - This fund receives property tax money for constructing, maintaining, and repairing Township roads and bridges.

Fire Special Levy Fund - This fund receives property tax money for providing fire safety to the Township.

Ambulance Levy Fund - This fund receives money from a levy to provided emergency medical services to residents inside and outside the Township.

**E. Budgetary Process**

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

**1. Appropriations**

Budgetary expenditures (that is, disbursements and encumbrances) may not exceed appropriations at the fund, function or object level of control, and appropriations may not exceed estimated resources. The Board of Trustees 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 Township 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 Township records disbursements for acquisitions of property, plant, and equipment when paid. The accompanying financial statements do not report these items as assets.

**WASHINGTON TOWNSHIP  
CLERMONT COUNTY**

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

**1. Summary of Significant Accounting Policies (Continued)**

**G. Accumulated Leave**

In certain circumstances, such as upon leaving employment, employees are entitled to cash payments for unused leave. The financial statements do not include a liability for unpaid leave.

**2. Equity in Pooled Deposits and Investments**

The Township 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:

	2010	2009
Demand deposits	\$620,636	\$770,275
Certificates of deposit	2,034,420	
Total deposits	2,655,056	770,275
STAR Ohio	3,082,673	5,079,329
Total deposits and investments	\$5,737,729	\$5,849,604

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

**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 2010 and 2009 follows:

2010 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$591,523	\$400,394	(\$191,129)
Special Revenue	3,102,726	2,256,406	(846,320)
Total	\$3,694,249	\$2,656,800	(\$1,037,449)
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$1,659,345	\$355,968	\$1,303,377
Special Revenue	7,884,507	2,460,836	5,423,671
Total	\$9,543,852	\$2,816,804	\$6,727,048

**WASHINGTON TOWNSHIP  
CLERMONT COUNTY**

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

**3. Budgetary Activity (Continued)**

2009 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$469,917	\$420,473	(\$49,444)
Special Revenue	2,207,246	2,281,096	73,850
Total	\$2,677,163	\$2,701,569	\$24,406

2009 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$19,856	\$392,950	(\$373,094)
Special Revenue	85,022	2,375,572	(2,290,550)
Total	\$104,878	\$2,768,522	(\$2,663,644)

Contrary to Ohio law, budgetary expenditures exceeded appropriations at fiscal year 2009 year-end in all funds.

**4. Property Tax**

Real property taxes become a lien on January 1 preceding the October 1 date for which the Trustees adopted tax rates. The State Board of Tax Equalization adjusts these rates for inflation. Property taxes are also reduced for applicable homestead and rollback deductions. The financial statements include homestead and rollback amounts the State pays as Intergovernmental Receipts. Payments are due to the County by December 31. If the property owner elects to pay semiannually, the first half is due December 31. The second half payment is due the following June 20.

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 Township.

**5. Retirement Systems**

<i>Retirement Rates</i>	<i>Year</i>	<i>Member Rate</i>	<i>Employer Rate</i>
<i>OP&amp;F – full time firefighters</i>	<i>2009 - 2010</i>	<i>10%</i>	<i>24%</i>
<i>PERS – Local</i>	<i>2009 - 2010</i>	<i>10%</i>	<i>14%</i>

The Township's certified Fire Fighters belong to the Police and Fire Pension Fund (OP&F). Other employees belong to the Ohio Public Employees Retirement System (OPERS). OP&F and OPERS are cost-sharing, multiple-employer plans. The Ohio Revised Code prescribes these plans' benefits, which include postretirement healthcare and survivor and disability benefits.

**WASHINGTON TOWNSHIP  
CLERMONT COUNTY**

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

**5. Retirement Systems (Continued)**

The Ohio Revised Code also prescribes contribution rates. For 2010 and 2009, OP&F participants contributed 10% of their wages. For 2010 and 2009, the Township contributed to OP&F an amount equal to 24% of full-time fire fighters' wages. For 2010 and 2009, OPERS members contributed 10% of their gross salaries and the Township contributed an amount equaling 14% of participants' gross salaries. The Township has paid all contributions required through December 31, 2010.

**6. Risk Management**

**Commercial Insurance**

The Township has obtained commercial insurance for the following risks:

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

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# Dave Yost • Auditor of State

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

Washington Township  
Clermont County  
2238 S.R. 756  
Moscow, Ohio 45153

To the Township Board of Trustees:

We have audited the financial statements of Washington Township, Clermont County, Ohio (the Township), as of and for the years ended December 31, 2010 and 2009, and have issued our report thereon dated May 31, 2011, wherein we noted the Township followed accounting practices the Auditor of State prescribes rather than accounting principles generally accepted in the United States of America. We also noted the Township 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 Township 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 Township'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 Township's internal control over financial reporting. Accordingly, we have not opined on the effectiveness of the Township's internal control over financial reporting.

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

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, when performing their assigned functions, to prevent, or detect and timely correct misstatements. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and timely corrected. We consider findings 2010-01 and 2010-02 described in the accompanying schedule of findings to be material weaknesses.

### **Compliance and Other Matters**

As part of reasonably assuring whether the Township'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 an instance of noncompliance or other matters we must report under *Government Auditing Standards* which is described in the accompanying schedule of findings as items 2010-01 and 2010-02.

We also noted certain matters not requiring inclusion in this report that we reported to the Township's management in a separate letter dated May 31, 2011.

The Township's response to the finding identified in our audit is described in the accompanying schedule of findings. We did not audit the Township's response and, accordingly, we express no opinion on it.

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



**Dave Yost**  
Auditor of State

May 31, 2011

**WASHINGTON TOWNSHIP  
CLERMONT COUNTY**

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

<b>FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS</b>
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**FINDING NUMBER 2010-01**

**Noncompliance/ Material Weakness**

**Ohio Rev. Code, Section 507.07**, requires the Township Fiscal Officer to maintain the books of the Township and exhibit accurate statements of all monies received and expended.

In addition, **Ohio Admin. Code, Section 117-2-02(A)**, requires public offices to maintain an accounting system and accounting records sufficient to enable the public to identify, assemble, analyze, classify, record and report its transactions, maintain accountability for the related assets, document compliance with finance-related legal and contractual requirements and prepare financial statements.

The Township had the following posting errors which resulted in audit adjustments and reclassifications to the financial statements:

- In 2010 and 2009, \$1,076,722 and \$1,079,261, respectively, of SB 2/287 deregulation revenue was recorded as taxes instead of intergovernmental.
- In 2010 and 2009, \$12,993 and \$6,329, respectively, of homestead and rollback was recorded as taxes instead of intergovernmental.
- In 2010, \$11,315 of interest revenue was recorded in the General Fund instead of being allocated to the appropriate Special Revenue Funds. \$564 related to the Motor Vehicle License Tax Fund, \$8,411 related to the Gasoline Tax Fund and \$2,340 related to the Permissive Motor Vehicle License Tax Fund.

As a result of these errors, receipts and disbursements for certain line items were incorrectly reported on the Annual Report. Significant reclassifications and adjustments were made to individual line items and funds on the financial statements.

We recommend due care be exercised when posting entries to the cash journal to prevent errors and assist in properly reflected the Township's financial activity in the annual report. The Fiscal Officer should also refer to the Township Handbook to assist in the proper posting of the Township's receipts and disbursements.

**Officials' Response:**

The Fiscal Officer acknowledges and agrees that deregulation revenue, and homestead and rollback revenue was incorrectly recorded as tax revenue instead of intergovernmental distributions. Steps have been taken to insure this misclassification does not recur. Interest was inadvertently posted to the general fund and should have been posted to certain special revenue funds. The appropriate funds have been adjusted and steps taken to insure the error does not recur.

**FINDING NUMBER 2010-02**

**Noncompliance/ Material Weakness**

**Ohio Rev. Code, Section 5705.41(B)**, provides that no subdivision or taxing unit is to expend money unless it has been appropriated. The Township did not file their annual appropriations with the county and did not maintain a detailed record of the Board approved appropriations; therefore, the only appropriation authority for the Township resulted from outstanding encumbrances at January 1, 2009 which resulted in 2009 expenditures exceeding appropriations in all funds as follows.

Fund	Appropriations (encumbrances at 01/01/09)	2009 Budgetary Expenditures	Variance
General Fund	\$19,856	\$392,950	(\$373,094)
Special Revenue Funds:			
Road and Bridge Fund	13,726	411,170	(397,444)
Fire Fund	26,074	956,316	(930,242)
Ambulance Fund	34,226	870,898	(836,672)

We recommend that the Township approve and file their appropriations with the county by the required date and maintain appropriate records to support the approved appropriations and subsequent amendments.

**Officials' Response:**

The Fiscal Officer acknowledges failure to file the annual appropriation with the County and to maintain a record of approval by the Board of Trustees. Steps have been taken to insure annual filing with the County occurs and the entire annual appropriation will be included in the official Board minutes in the future.

**WASHINGTON TOWNSHIP  
CLERMONT 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; <b><i>Explain</i></b>
2008-001	Ohio Adm Code, Section 117-2-02(A), – relating to posting of accounting transactions.	No	Reissued as finding 2010-001
2008-002	ORC Section 5704.14, 5705.15 and 5705.16, failure to have board approval for transfers.	Yes	
2008-003	ORC Section 5705.41(D), failure to properly certify the availability of funds.	Yes	

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# Dave Yost • Auditor of State

**WASHINGTON TOWNSHIP**

**CLERMONT 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  
JUNE 14, 2011**