



Dave Yost • Auditor of State

RARDEN TOWNSHIP
SCIOTO COUNTY

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Dave Yost • Auditor of State

INDEPENDENT AUDITOR'S REPORT

Rarden Township
Scioto County
822 Dry Fork Road
P.O. Box 167
Rarden, Ohio 45671

To the Board of Trustees:

Report on the Financial Statements

We have audited the accompanying financial statements of the cash balances, receipts and disbursements by fund type, and related notes of Rarden Township, Scioto County, (the Township) as of and for the years ended December 31, 2015 and 2014.

Management's Responsibility for the Financial Statements

Management is responsible for preparing and fairly presenting these financial statements in accordance with the financial reporting provisions Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D) permit; this responsibility includes designing, implementing and maintaining internal control relevant to preparing and fairly presenting financial statements free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to opine on these financial statements based on our audit. We audited in accordance with auditing standards generally accepted in the United States of America and the financial audit standards in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require us to plan and perform the audit to reasonably assure the financial statements are free from material misstatement.

An audit requires obtaining evidence about financial statement amounts and disclosures. The procedures selected depend on our judgment, including assessing the risks of material financial statement misstatement, whether due to fraud or error. In assessing those risks, we consider internal control relevant to the Township's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not to the extent needed to opine on the effectiveness of the Township's internal control. Accordingly, we express no opinion. An audit also includes evaluating the appropriateness of management's accounting policies and the reasonableness of their significant accounting estimates, as well as our evaluation of the overall financial statement presentation.

We believe the audit evidence we obtained is sufficient and appropriate to support our audit opinions.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 1 of the financial statements, the Township prepared these financial statements using the accounting basis permitted by the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D), which is an accounting basis other than accounting principles generally accepted in the United States of America (GAAP), to satisfy these requirements.

Although the effects on the financial statements of the variances between the regulatory accounting basis and GAAP are not reasonably determinable, we presume they are material.

Though the Township does not intend these statements to conform to GAAP, auditing standards generally accepted in the United States of America require us to include an adverse opinion on GAAP. However, the adverse opinion does not imply the amounts reported are materially misstated under the accounting basis Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D) permit. Our opinion on this accounting basis is in the *Opinion on Regulatory Basis of Accounting* paragraph below.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles* paragraph, the financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the Township as of December 31, 2015 and 2014, or changes in financial position thereof for the years then ended.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statements referred to above present fairly, in all material respects, the combined cash balances of Rarden Township, Scioto County, as of December 31, 2015 and 2014, and its combined cash receipts and disbursements for the years then ended in accordance with the financial reporting provisions Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D) permit, described in Note 1.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 28, 2016, 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. That report describes the scope of our internal control testing over financial reporting and compliance, and the results of that testing, and does not opine on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Township's internal control over financial reporting and compliance.



Dave Yost
Auditor of State

Columbus, Ohio

December 28, 2016

**RARDEN TOWNSHIP
SCIOTO COUNTY**

**COMBINED STATEMENT OF RECEIPTS, DISBURSEMENTS
AND CHANGES IN FUND BALANCES (CASH BASIS)
ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2015**

	General	Special Revenue	Totals (Memorandum Only)
Cash Receipts			
Property and Other Local Taxes	\$22,897	\$167,728	\$190,625
Charges for Services	132		132
Intergovernmental	72,937	103,680	176,617
Earnings on Investments	1,476	159	1,635
Miscellaneous	83	499	582
<i>Total Cash Receipts</i>	<u>97,525</u>	<u>272,066</u>	<u>369,591</u>
Cash Disbursements			
Current:			
General Government	40,886	22,807	63,693
Public Safety		84,753	84,753
Public Works	2,727	46,196	48,923
Health		15,462	15,462
Capital Outlay		41,112	41,112
Debt Service:			
Principal Retirement		28,359	28,359
Interest and Fiscal Charges		550	550
<i>Total Cash Disbursements</i>	<u>43,613</u>	<u>239,239</u>	<u>282,852</u>
<i>Excess of Cash Receipts Over (Under) Cash Disbursements</i>	<u>53,912</u>	<u>32,827</u>	<u>86,739</u>
<i>Fund Cash Balances, January 1</i>	<u>18,400</u>	<u>182,000</u>	<u>200,400</u>
Fund Cash Balances, December 31			
Restricted		214,827	214,827
Assigned	38,999	0	38,999
Unassigned (Deficit)	33,313	0	33,313
<i>Fund Cash Balances, December 31</i>	<u>\$72,312</u>	<u>\$214,827</u>	<u>\$287,139</u>

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

**RARDEN TOWNSHIP
SCIOTO COUNTY**

**COMBINED STATEMENT OF RECEIPTS, DISBURSEMENTS
AND CHANGES IN FUND BALANCES (CASH BASIS)
ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2014**

	General	Special Revenue	Totals (Memorandum Only)
Cash Receipts			
Property and Other Local Taxes	\$20,354	\$129,860	\$150,214
Intergovernmental	21,895	167,946	189,841
Earnings on Investments	1,037		1,037
Miscellaneous	795	2,350	3,145
<i>Total Cash Receipts</i>	44,081	300,156	344,237
Cash Disbursements			
Current:			
General Government	47,525	15,362	62,887
Public Safety		66,765	66,765
Public Works	2,279	81,491	83,770
Health		15,016	15,016
Conservation-Recreation	396		396
Capital Outlay		120,370	120,370
Debt Service:			
Principal Retirement		25,201	25,201
Interest and Fiscal Charges		1,228	1,228
<i>Total Cash Disbursements</i>	50,200	325,433	375,633
<i>Excess of Cash Receipts Over (Under) Cash Disbursements</i>	(6,119)	(25,277)	(31,396)
Other Financing Receipts			
Other Debt Proceeds		60,393	60,393
Sale of Capital Assets	1,950		1,950
<i>Total Other Financing Receipts</i>	1,950	60,393	62,343
<i>Net Change in Fund Cash Balances</i>	(4,169)	35,116	30,947
<i>Fund Cash Balances, January 1</i>	22,569	146,884	169,453
Fund Cash Balances, December 31			
Restricted		182,000	182,000
Assigned	18,400		18,400
<i>Fund Cash Balances, December 31</i>	\$18,400	\$182,000	\$200,400

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

**RARDEN TOWNSHIP
SCIOTO COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2015 AND 2014**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the Entity

The constitution and laws of the State of Ohio establish the rights and privileges of the Rarden Township, Scioto County, (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 Village of Rarden to provide fire and ambulance services.

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

B. Accounting Basis

These financial statements follow the accounting basis permitted by the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D). This basis is similar to the cash receipts and disbursements accounting basis. The Board 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 financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D) permit.

C. Deposits

The Township's accounting basis includes cash as assets.

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 accounts for and reports all financial resources not accounted for and reported in another fund.

2. Special Revenue Funds

These funds account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects. 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.

Gasoline Tax Fund - This fund receives gasoline tax money to pay for constructing, maintaining, and repairing Township roads.

**RARDEN TOWNSHIP
SCIOTO COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2015 AND 2014
(Continued)**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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. Appropriations lapse at year end.

2. Estimated Resources

Estimated resources include estimates of cash to be received (budgeted receipts) plus cash as of January 1. The County Budget Commission must 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 canceled, and reappropriated in the subsequent year.

A summary of 2015 and 2014 budgetary activity appears in Note 3.

F. Fund Balance

Fund balance is divided into five classifications based primarily on the extent to which the Township must observe constraints imposed upon the use of its governmental-fund resources. The classifications are as follows:

1. Nonspendable

The Township classifies assets as *nonspendable* when legally or contractually required to maintain the amounts intact.

2. Restricted

Fund balance is *restricted* when constraints placed on the use of resources are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or is imposed by law through constitutional provisions.

3. Committed

Trustees can *commit* amounts via formal action (resolution). The Township must adhere to these commitments unless the Trustees amend the resolution. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed to satisfy contractual requirements.

**RARDEN TOWNSHIP
SCIOTO COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2015 AND 2014
(Continued)**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

4. Assigned

Assigned fund balances are intended for specific purposes but do not meet the criteria to be classified as *restricted* or *committed*. Governmental funds other than the general fund report all fund balances as *assigned* unless they are restricted or committed. In the general fund, *assigned* amounts represent intended uses established by Township Trustees or a Township official delegated that authority by resolution, or by State Statute.

5. Unassigned

Unassigned fund balance is the residual classification for the general fund and includes amounts not included in the other classifications. In other governmental funds, the unassigned classification is used only to report a deficit balance.

The Township applies restricted resources first when expenditures are incurred for purposes for which either restricted or unrestricted (committed, assigned, and unassigned) amounts are available. Similarly, within unrestricted fund balance, committed amounts are reduced first followed by assigned, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

G. 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.

2. EQUITY IN POOLED DEPOSITS

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

	<u>2015</u>	<u>2014</u>
Demand deposits	\$287,139	\$200,400

Deposits are insured by the Federal Deposit Insurance Corporation.

**RARDEN TOWNSHIP
SCIOTO COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2015 AND 2014
(Continued)**

3. BUDGETARY ACTIVITY

Budgetary activity for the years ending December 31 as follows:

2015 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$61,839	\$97,525	\$35,686
Special Revenue	258,305	272,066	13,761
Total	\$320,144	\$369,591	\$49,447

2015 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$103,033	\$43,613	\$59,420
Special Revenue	407,685	239,239	168,446
Total	\$510,718	\$282,852	\$227,866

2014 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$71,447	\$46,031	(\$25,416)
Special Revenue	254,163	360,549	106,386
Total	\$325,610	\$406,580	\$80,970

2014 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$89,810	\$50,200	\$39,610
Special Revenue	329,777	325,433	4,344
Total	\$419,587	\$375,633	\$43,954

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.

Public utilities are also taxed on personal and real property located within the Township.

The County is responsible for assessing property, and for billing, collecting, and distributing all property taxes on behalf of the Township.

**RARDEN TOWNSHIP
SCIOTO COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2015 AND 2014
(Continued)**

5. DEBT

Debt outstanding at December 31, 2015 was as follows:

	Principal	Interest Rate
Grader Note	\$5,464	5.8%
Ranger Station Loan	\$20,000	0%
OPWC Loan	5,098	0%
Total	\$30,562	

In 2012, the Township issued notes to finance the purchase of a grader for Township road maintenance. The Township's taxing authority collateralized the notes.

In 2014, the Township obtained a loan from the Ohio Department of Natural Resources to purchase the Ranger Station.

In 2014, the Township also obtained a loan from the Ohio Public Works Commission for a road sealing project.

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

	Grader Note	Ranger Station Loan	OPWC Loan
Year ending December 31:			
2016	\$3,470	\$5,000	\$5,098
2017	2,313	5,000	
2018		5,000	
2019		5,000	
Total	\$5,783	\$20,000	\$5,098

6. RETIREMENT SYSTEMS

The Township's employees belong to the Ohio Public Employees Retirement System (OPERS). OPERS is a cost-sharing, multiple-employer plan. The Ohio Revised Code prescribes this plans' benefits, which include postretirement healthcare and survivor and disability benefits.

The Ohio Revised Code also prescribes contribution rates. For 2015 and 2014, OPERS members contributed 10% of their gross salaries and the Township contributed an amount equaling 14% respectively, of participants' gross salaries. The Township has paid all contributions required through December 31, 2015.

**RARDEN TOWNSHIP
SCIOTO COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2015 AND 2014
(Continued)**

7. RISK MANAGEMENT

Commercial Insurance

The Township has obtained commercial insurance for the following risks:

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

8. Subsequent Event

The Township Board of Trustees approved a contract with Miller Mason Paving for paving work in the amount of \$34,415 on September 1, 2016.



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

Rarden Township
Scioto County
822 Dry Fork Road
P.O. Box 167
Rarden, Ohio 45671

To the Board of Trustees:

We have audited in accordance with auditing standards generally accepted in the United States and the Comptroller General of the United States' *Government Auditing Standards*, the financial statements of the Rarden Township, Scioto County, (the Township) as of and for the years ended December 31, 2015 and 2014, and the related notes to the financial statements and have issued our report thereon dated December 28, 2016 wherein we noted the Township followed financial reporting provisions Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D) permit.

Internal Control Over Financial Reporting

As part of our financial statement audit, we considered the Township's internal control over financial reporting (internal control) to determine the audit procedures appropriate in the circumstances to the extent necessary to support our opinions on the financial statements, but not to the extent necessary to opine on the effectiveness of the Township's internal control. Accordingly, we have not opined on it.

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 combination of internal control deficiencies resulting in a reasonable possibility that internal control will not prevent or detect and timely correct a material misstatement of the Township's financial statements. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all internal control deficiencies that might be material weaknesses or significant deficiencies. Therefore, unidentified material weaknesses or significant deficiencies may exist. We did identify a certain deficiency in internal control, described in the accompanying Schedule of Findings that we consider a material weakness. We consider Finding 2015-001 to be a material weakness.

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, opining on compliance with those provisions was not an objective of our audit and accordingly, we do not express an opinion. The results of our tests disclosed no instances of noncompliance or other matters we must report under *Government Auditing Standards*.

Township's Response to Findings

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.

Purpose of this Report

This report only describes the scope of our internal control and compliance testing and our testing results, and does not opine on the effectiveness of the Township's internal control or on compliance. This report is an integral part of an audit performed under *Government Auditing Standards* in considering the Township's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Dave Yost
Auditor of State

Columbus, Ohio

December 28, 2016

**RARDEN TOWNSHIP
SCIOTO COUNTY**

**SCHEDULE OF FINDINGS
DECEMBER 31, 2015 AND 2014**

FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS
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FINDING NUMBER 2015-001

Material Weakness

All local public offices shall maintain an accounting system and accounting records sufficient to enable the public office to identify, assemble, analyze, classify, record and report its transactions, maintain accountability for the related assets (and liabilities, if generally accepted accounting principles apply), document compliance with finance-related legal and contractual requirements and prepare financial statements.

Sound financial reporting is the responsibility of the fiscal officer and governing board and is essential to ensure the information provided to the readers of the financial statements is complete and accurate.

The Township misclassified and misposted various receipts and disbursements to the annual financial report submitted to the Auditor of State for fiscal years 2015 and 2014 as follows:

On the December 31, 2015 financial statements

- The Township posted tax receipts at net instead of gross. This caused General fund Taxes receipts and General Government disbursements to be understated by \$7,394
- The Township posted \$4,758 in General fund Intergovernmental receipts for homestead and rollback monies as Tax receipts.
- The Township misclassified Capital Outlay disbursements as Public Works or General Government disbursements as follows: \$25,112 in the Gasoline Fund and \$16,000 in Road and Bridge Fund.
- The Township misclassified Principal and Interest disbursements to various line disbursement line items, such as General Government, Public Works, Public Safety, and Health. The misclassifications were as follows: \$16,619 - Principal and \$358 - Interest in the Gasoline Fund; \$11,740 - Principal and \$192 - Interest in the Road and Bridge Fund.
- The Township misclassified \$75,825 in December 31, 2015 General fund balance as Restricted. The amounts should have been classified as follows: \$38,999 as Assigned and \$36,826 as Unassigned.

On the December 31, 2014 financial statements

- The Township posted Intergovernmental receipts as Tax receipts for homestead and rollback monies as follows: \$2,500 in the General Fund; \$5,601 in the Road and Bridge Fund; \$3,542 in the Fire Fund; and \$1,990 in the Cemetery Fund; \$3,288 in Ambulance Fund.
- The Township posted tax receipts at net instead of gross. This caused General fund Taxes receipts and General Government disbursements to be understated by \$8,315.
- The Township failed to post debt proceeds and related capital outlay disbursements as follows: \$20,000 in Road and Bridge Fund; \$20,000 in Gasoline Fund.
- The Township failed to post \$59,977 to Intergovernmental receipts and Capital Outlay disbursements in the Road and Bridge Fund to record the on-behalf-of activity for a paving project from OPWC.

**FINDING NUMBER 2015-001
(Continued)**

- The Township failed to post \$20,393 to Debt Proceeds and Capital Outlay disbursements in the Road and Bridge fund to record the on-behalf-of activity for a paving project from OPWC.
- The Township misclassified Principal and Interest disbursements to General Government and Public Works disbursement line items. The misclassifications were as follows: \$1,803 - Principal and \$298 – Interest, in Motor Vehicle Fund; \$12,583 - Principal and \$780 – Interest, in the Gasoline Fund; and \$10,815 - Principal and \$150 - Interest in the Road and Bridge Fund.
- The Township misclassified \$19,912 in December 31, 2014 General fund balance as Restricted. The amounts should have been classified as Assigned.

These errors resulted in inaccurate financial statements. The Township has corrected the financial statements and accounting records, where applicable. These errors also caused difficulty in monthly reconciliation process of the Township Fiscal Officer. The Township Fiscal Officer was not able to properly reconcile on a monthly basis in the UAN system to due to errors in the system and errors in her reconciliation process.

To ensure the Township's financial statements and notes to the financial statements are complete and accurate, the Township should adopt policies and procedures, including a final review of the statements and footnotes by the Township Fiscal Officer and Board of Township Trustees to identify and correct errors and omissions.

We also recommend the Township Fiscal Officer take care in posting transactions in order to ensure the year-end financial statements reflect the appropriate activity for the Township's receipts and expenditures. In addition to this, we recommend the Township Fiscal Officer ensure her monthly reconciliation are done in the UAN system and are completely accurately to ensure that all postings to the system are correct.

Officials' Response:

Township Fiscal Officer will attempt to correct these issues for next audit.

**RARDEN TOWNSHIP
SCIOTO COUNTY**

**SCHEDULE OF PRIOR AUDIT FINDINGS
DECEMBER 31, 2015 AND 2014**

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <i>Explain</i>
2013-001	Material Weakness – Ohio Rev. Code § 733.28 & Ohio Admin. Code § 117-17-2-02(A) – Inaccurate Reconciliations, Inaccurate Accounting Records and Financial Statements	No	Partially Corrected. Reissued as Finding Number 2015-001
2013-002	Ohio Rev. Code § 5705.39 –Appropriations Exceeded Estimated Resources.	Yes	
2013-003	Ohio Rev. Code § 5705.41(B) – Expenditures exceeded appropriations.	No	Partially Corrected. Reissued as a Management Letter Citation.
2013-004	Ohio Rev. Code § 5705.41(D) – Expenditures were not properly encumbered.	Yes	

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Dave Yost • Auditor of State

RARDEN TOWNSHIP

SCIOTO 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
JANUARY 17, 2017**