



**SCOTT TOWNSHIP
ADAMS COUNTY**

REGULAR AUDIT

FOR THE YEARS ENDED DECEMBER 31, 2001-2000



JIM PETRO
AUDITOR OF STATE

STATE OF OHIO

SCOTT TOWNSHIP
ADAMS COUNTY

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REPORT OF INDEPENDENT ACCOUNTANTS

Scott Township
Adams County
2673 Big Wood Road
Seaman, Ohio 45679

To the Board of Trustees:

We have audited the accompanying financial statements of Scott Township, Adams County, Ohio (the Township), as of and for the years ended December 31, 2001 and 2000. 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 *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about 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. We believe that our audit provides a reasonable basis for our opinion.

As discussed in Note 1, the Township prepares its financial statements on the basis of accounting prescribed or permitted by the Auditor of State, which is a comprehensive basis of accounting other than generally accepted accounting principles.

In our opinion, the financial statements referred to above present fairly, in all material respects, the combined fund cash balances of the Township as of December 31, 2001 and 2000, and its combined cash receipts and disbursements for the years then ended on the basis of accounting described in Note 1.

In accordance with *Government Auditing Standards*, we have also issued our report dated April 11, 2002, 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 grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

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

A handwritten signature in black ink, appearing to read "Jim Petro". The signature is stylized with a large, sweeping initial "J" and a long, horizontal stroke extending to the right.

Jim Petro
Auditor of State

April 11, 2002

**SCOTT TOWNSHIP
ADAMS COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES
ALL GOVERNMENTAL AND FIDUCIARY FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2001**

	<u>Governmental Fund Types</u>				Totals (Memorandum Only)
	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>	<u>Fiduciary Funds</u>	
Cash Receipts:					
Local Taxes	\$8,966	\$92,390	\$0	\$0	\$101,356
Intergovernmental	94,672	70,587			165,259
Licenses, Permits, and Fees		7,500			7,500
Earnings on Investments	995	1,990	6,096	325	9,406
Other Revenue	95	11,741	1,594		13,430
Total Cash Receipts	<u>104,728</u>	<u>184,208</u>	<u>7,690</u>	<u>325</u>	<u>296,951</u>
Cash Disbursements:					
Current:					
General Government	25,274				25,274
Public Safety		21,601			21,601
Public Works	48,659	78,075			126,734
Health	1,082	11,076			12,158
Miscellaneous				668	668
Capital Outlay	16,175	18,212			34,387
Total Cash Disbursements	<u>91,190</u>	<u>128,964</u>	<u>0</u>	<u>668</u>	<u>220,822</u>
Total Receipts Over/(Under) Disbursements	<u>13,538</u>	<u>55,244</u>	<u>7,690</u>	<u>(343)</u>	<u>76,129</u>
Other Financing Receipts/(Disbursements):					
Transfers-In			40,000		40,000
Transfers-Out		(40,000)			(40,000)
Total Other Financing Receipts/(Disbursements)	<u>0</u>	<u>(40,000)</u>	<u>40,000</u>	<u>0</u>	<u>0</u>
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	13,538	15,244	47,690	(343)	76,129
Fund Cash Balances, January 1	<u>13,908</u>	<u>62,795</u>	<u>100,000</u>	<u>5,507</u>	<u>182,210</u>
Fund Cash Balances, December 31	<u>\$27,446</u>	<u>\$78,039</u>	<u>\$147,690</u>	<u>\$5,164</u>	<u>\$258,339</u>

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

**SCOTT TOWNSHIP
ADAMS COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES
ALL GOVERNMENTAL AND FIDUCIARY FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2000**

	<u>Governmental Fund Types</u>				Totals (Memorandum Only)
	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>	<u>Fiduciary Funds</u>	
Cash Receipts:					
Local Taxes	\$8,802	\$78,551	\$0	\$0	\$87,353
Intergovernmental	34,685	93,317			128,002
Charges for Services		2,500			2,500
Earnings on Investments	1,208	2,416		254	3,878
Other Revenue	1,746	11,544			13,290
Total Cash Receipts	<u>46,441</u>	<u>188,328</u>	<u>0</u>	<u>254</u>	<u>235,023</u>
Cash Disbursements:					
Current:					
General Government	30,226				30,226
Public Safety		35,640			35,640
Public Works	19,433	97,132			116,565
Health	1,979				1,979
Capital Outlay		41,920			41,920
Total Cash Disbursements	<u>51,638</u>	<u>174,692</u>	<u>0</u>	<u>0</u>	<u>226,330</u>
Total Receipts Over/(Under) Disbursements	<u>(5,197)</u>	<u>13,636</u>	<u>0</u>	<u>254</u>	<u>8,693</u>
Fund Cash Balances, January 1	<u>19,105</u>	<u>49,159</u>	<u>100,000</u>	<u>5,253</u>	<u>173,517</u>
Fund Cash Balances, December 31	<u>\$13,908</u>	<u>\$62,795</u>	<u>\$100,000</u>	<u>\$5,507</u>	<u>\$182,210</u>

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

**SCOTT TOWNSHIP
ADAMS COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2001 AND 2000**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the Entity

Scott Township, Adams County (the Township), 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 Township is directed by a publicly-elected, three-member Board of Trustees. The Township provides general governmental services, including road and bridge maintenance, cemetery maintenance, fire protection and emergency medical services.

The Township's management believes these financial statements present all activities for which the Township 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. Cash Deposits

Township funds are deposited in a interest bearing checking account, savings account and certificate of deposits with local commercial banks. Certificates of deposit are valued at cost.

D. Fund Accounting

The Township uses fund accounting to segregate cash that is restricted as to use. The Township 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 Township had the following significant Special Revenue Funds:

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

Fire Levy Fund - This fund receives proceeds from the property tax levy for providing and maintaining fire apparatus and appliances of the volunteer fire department.

**SCOTT TOWNSHIP
ADAMS COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2001 AND 2000
(Continued)**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

3. Capital Project Funds

These funds are used to account for receipts that are restricted for the acquisition or construction of major capital projects (except those financed through enterprise or trust funds). The Township had the following significant Capital Project Fund:

Fire Department Capital Improvement - This fund receives transfers from the Fire Fund for the acquisition of land and construction of a new fire department building.

4. Fiduciary Funds (Trust and Agency Funds)

These funds are used to account for resources restricted by legally binding trust agreements and funds for which the Township is acting in an agency capacity. The Township had the following significant Fiduciary Fund:

Nonexpendable Trust - This fund received money from a Hopkins family cemetery bequest and earns interest from a certificate of deposit.

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. Appropriations lapse at year end.

2. Estimated Resources

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

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. The Township did not encumber certain commitments required by Ohio law.

A summary of 2001 and 2000 budgetary activity appears in Note 3.

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.

**SCOTT TOWNSHIP
ADAMS COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2001 AND 2000
(Continued)**

2. EQUITY IN POOLED CASH AND DEPOSITS

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

	<u>2001</u>	<u>2000</u>
Demand deposits	\$253,339	\$77,210
Certificates of deposit	<u>5,000</u>	<u>105,000</u>
Total deposits	<u><u>\$258,339</u></u>	<u><u>\$182,210</u></u>

Deposits: Deposits are either (1) insured by the Federal Depository Insurance Corporation, or (2) collateralized by securities specifically pledged by the financial institution to the Township.

3. BUDGETARY ACTIVITY

Budgetary activity for the years ending December 31, 2001 and 2000 follows:

2001 Budgeted vs. Actual Receipts

<u>Fund Type</u>	<u>Budgeted Receipts</u>	<u>Actual Receipts</u>	<u>Variance</u>
General	\$103,050	\$104,728	\$1,678
Special Revenue	186,021	184,208	(1,813)
Capital Projects		47,690	47,690
Fiduciary	<u>253</u>	<u>325</u>	<u>72</u>
Total	<u><u>\$289,324</u></u>	<u><u>\$336,951</u></u>	<u><u>\$47,627</u></u>

2001 Budgeted vs. Actual Budgetary Basis Expenditures

<u>Fund Type</u>	<u>Appropriation Authority</u>	<u>Budgetary Expenditures</u>	<u>Variance</u>
General	\$98,634	\$91,190	\$7,444
Special Revenue	227,990	168,964	59,026
Capital Projects	100,000		100,000
Fiduciary	<u>750</u>	<u>668</u>	<u>82</u>
Total	<u><u>\$427,374</u></u>	<u><u>\$260,822</u></u>	<u><u>\$166,552</u></u>

**SCOTT TOWNSHIP
ADAMS COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2001 AND 2000
(Continued)**

3. BUDGETARY ACTIVITY (Continued)

2000 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$41,300	\$39,441	(\$1,859)
Special Revenue	171,573	195,328	23,755
Fiduciary	452	254	(198)
Total	\$213,325	\$235,023	\$21,698

2000 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$40,806	\$44,638	(\$3,832)
Special Revenue	200,040	181,692	18,348
Capital Projects	100,000		100,000
Fiduciary	705		705
Total	\$341,551	\$226,330	\$115,223

Appropriations exceeded estimated resources as of December 31, 2001 in the Permissive Motor Vehicle License Fund by \$1,340. Expenditures exceeded appropriations as of December 31, 2000 in the following funds contrary to Ohio Law.

General	\$3,832
Motor Vehicle License	1,492
Gasoline	1,467
Road and Bridge	232

4. PROPERTY TAX

Real property taxes become a lien on January 1 preceding the October 1 date for which rates are adopted by Board of Trustees. 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 payment, 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.

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.

**SCOTT TOWNSHIP
ADAMS COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2001 AND 2000
(Continued)**

4. PROPERTY TAX (Continued)

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

5. RETIREMENT SYSTEM

The Township's employees belong to the Public Employees Retirement System (PERS) of Ohio. PERS is a cost-sharing, multiple-employer plan. This plan provides retirement benefits, including post-retirement healthcare, and survivor and disability benefits to participants as prescribed by the Ohio Revised Code.

Contribution rates are also prescribed by the Ohio Revised Code. For 2001 and 2000, PERS members contributed 8.5% of their gross salaries. The Township contributed an amount equal to 13.55% of participants' gross salaries for 2001 and from January 1, 2000 through June 30, 2000. PERS temporarily reduced the employer contribution rate to 8.13% effective July 1, 2000 through December 31, 2000. The Township has paid all contributions required through December 31, 2001.

6. RISK MANAGEMENT

The Township belongs to the Ohio Township Association Risk Management Authority (OTARMA), a risk-sharing pool available to Ohio townships. OTARMA provides property and casualty insurance for its members. OTARMA is a member of the American Public Entity Excess Pool (APEEP). Member governments pay annual contributions to fund OTARMA. OTARMA pays judgments, settlements and other expenses resulting from covered claims that exceed the members' deductibles.

Casualty Insurance

OTARMA retains casualty risks up to \$250,000 per claim. Claims exceeding \$250,000 are reinsured with APEEP up to \$1,750,000 per claim and \$5,000,000 in the aggregate per year. Governments can elect additional coverage, from \$2,000,000 to \$10,000,000, from the General Reinsurance Corporation.

If losses exhaust OTARMA's retained earnings, APEEP covers OTARMA losses up to \$5,000,000 per year, subject to a per-claim limit of \$2,000,000.

Property Insurance

OTARMA retains property risks including automobile physical damage up to \$100,000 on any specific loss. The Travelers Indemnity Company reinsures specific losses exceeding \$100,000. The Travelers Indemnity Company also provides aggregate excess coverage for property including automobile physical damage subject to an annual stop loss. When the stop loss is reached in any year, The Travelers Indemnity Company provides coverage in excess of \$10,000.

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

**SCOTT TOWNSHIP
ADAMS COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2001 AND 2000
(Continued)**

6. RISK MANAGEMENT (Continued)

Financial Position

OTARMA'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:

<u>Casualty Coverage</u>	<u>2000</u>	<u>1999</u>
Assets	\$22,684,383	\$18,172,222
Liabilities	<u>8,924,977</u>	<u>5,947,013</u>
Retained earnings	<u>\$13,759,406</u>	<u>\$12,225,209</u>

<u>Property Coverage</u>	<u>2000</u>	<u>1999</u>
Assets	\$4,156,784	\$3,544,437
Liabilities	<u>497,831</u>	<u>674,752</u>
Retained earnings	<u>\$3,658,953</u>	<u>\$2,869,685</u>

This is the most recent information available. The Township also contracts with a private carrier to provide health, life, and cancer insurance for eligible elected officials who accept the coverage.

7. COMPLIANCE

The Township did not pass a resolution specifying the funds out of which the Trustees compensation was to be paid and no amount was paid out of the General Fund for administrative duties.



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**REPORT OF INDEPENDENT ACCOUNTANTS ON COMPLIANCE AND ON
INTERNAL CONTROL REQUIRED BY GOVERNMENT AUDITING STANDARDS**

Scott Township
Adams County
2673 Big Wood Road
Seaman, Ohio 45679

To the Board of Trustees:

We have audited the accompanying financial statements of Scott Township, Adams County, Ohio (the Township), as of and for the years ended December 31, 2001 and 2000, and have issued our report thereon dated April 11, 2002. 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 *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the Township's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on 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 such an opinion. The results of our tests disclosed instances of noncompliance that are required to be reported under *Government Auditing Standards* which are described in the accompanying schedule of findings as items 2001-40401-001 through 2001-40401-004. We also noted certain immaterial instances of noncompliance that we have reported to management of the Township in a separate letter dated April 11, 2002.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Township's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses. However, we noted other matters involving the internal control over financial reporting that do not require inclusion in this report, that we have reported to management of the Township in a separate letter dated April 11, 2002.

This report is intended for the information and use of the Audit Committee, management and the Board of Trustees, and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in black ink, appearing to read "Jim Petro". The signature is stylized with a large, sweeping initial "J" and a long, horizontal stroke extending to the right.

Jim Petro
Auditor of State

April 11, 2002

SCOTT TOWNSHIP
ADAMS COUNTY

SCHEDULE OF FINDINGS
DECEMBER 31, 2001 AND 2000

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

FINDING NUMBER 2001-40401-001

Noncompliance - Expenditures over Appropriations

Ohio Rev. Code, Section 5705.41(B), states that no subdivision or taxing unit is to expend money unless it has been appropriated. Expenditures exceeded appropriations as of December 31, 2000 in the following funds:

<u>Fund</u>	<u>Appropriations</u>	<u>Expenditures</u>	<u>Variance</u>
General	\$40,806	\$44,638	\$3,832
Motor Vehicle License	10,616	12,108	1,492
Gasoline	36,064	37,531	1,467
Road and Bridge	7,396	7,628	232

How come these are off from the budgetary note

FINDING NUMBER 2001-40401-002

Noncompliance - Appropriations over Estimated Resources

Ohio Rev. Code, Section 5705.39, limits appropriations to the amounts of estimated resources as certified to the County Budget Commission. Appropriations exceeded estimated resources as of December 31, 2001 in the following fund:

<u>Fund</u>	<u>Estimated Resources</u>	<u>Appropriations</u>	<u>Variance</u>
Permissive Motor Vehicle License	\$11,660	\$13,000	\$1,340

FINDING NUMBER 2001-40401-003

Noncompliance - Encumbrances

Ohio Rev. Code, Section 5705.41 (D), requires that no subdivision or taxing unit shall make any contract or give any order involving the expenditure of money unless there is attached thereto a certificate of the fiscal officer of the subdivision that the amount required to meet the obligation has been lawfully appropriated for such purpose and is in the treasury or in the process of collection to the credit of an appropriate fund free from any previous encumbrances. This 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.

FINDING NUMBER 2001-40401-003 (Continued)

This Section also provides for two exceptions to the above requirements:

1. Then and Now Certificates - If no certificate is furnished as required, upon receipt of the fiscal officer's certificate that a sufficient sum was, both at the time of the contract or order and at the time of the certificate, appropriated and free of any previous encumbrances, the Board of Trustees may authorize the issuance of a warrant in payment of the amount due upon such contract or order by resolution within 30 days from the receipt of such certificate.
2. If the amount involved is less than \$1,000, the Clerk may authorize payment through a Then and Now Certificate without affirmation of the Board of Trustees, if such expenditure is otherwise valid.

Where a continuing contract is to be performed in whole or in part in an ensuing fiscal year, only the amount required to meet those amounts in the fiscal year in which the contract is made need be certified.

Contrary to the above requirement, the availability of funds was not certified for 81% of the items tested in 2000 and 50% of the items tested in 2001. Failure to certify the availability of funds and encumber appropriations can result in overspending funds and negative cash fund balances. Therefore, we recommend the Township obtain approved purchase orders, which contain the Treasurer's certification that the amount required to meet the obligation has been lawfully appropriated and authorized, prior to making a commitment.

FINDING NUMBER 2001-40401-004

Noncompliance - Trustee Salaries

Ohio Rev. Code, Section 505.24, states a Board of Trustees may adopt a method of compensation consisting of an annual salary to be paid in equal monthly payments and the amount of the salary shall be paid from the General Fund or from other township funds in such proportions as the board may specify by resolution. The Township did not pass a resolution specifying the funds out of which the Trustees compensation was to be paid and no amount was paid out of the General Fund for administrative duties. To allocate salaries in the most accurate manner, we recommend that the Trustees assess their allocation, taking into consideration administrative work and other duties performed that might be more properly paid from the General Fund and pass a resolution authorizing payment from these different funds. A retroactive resolution was passed on March 5, 2002 to pay 20% of the Trustee's salaries from the General Fund and the remainder was allocated to other funds. These adjustments have been made to these financial statements and the Township records.

**SCOTT TOWNSHIP
ADAMS COUNTY**

**SCHEDULE O F PRIOR AUDIT FINDINGS
DECEMBER 31, 2001 AND 2000**

<u>Finding Number</u>	<u>Finding Summary</u>	<u>Fully Corrected?</u>	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <i>Explain:</i>
1999-40401-001	Finding repaid under audit. Clerk and Trustees were overpaid.	Yes	N/A
1999-40401-002	Reportable condition Clerk and Trustees were overpaid.	Yes	N/A



STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

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SCOTT TOWNSHIP

ADAMS 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 9, 2002**