



**VILLAGE NORTH RANDALL
CUYAHOGA COUNTY**

REGULAR AUDIT

FOR THE YEARS ENDED DECEMBER 31, 2001 & 2000



JIM PETRO
AUDITOR OF STATE

STATE OF OHIO

VILLAGE OF NORTH RANDALL
CUYAHOGA COUNTY

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REPORT OF INDEPENDENT ACCOUNTANTS

Village of North Randall
Cuyahoga County
21937 Miles Avenue
North Randall, Ohio 44128

To the Village Council:

We have audited the accompanying financial statements of the Village of North Randall, Cuyahoga County, Ohio, (the Village) as of and for the years ended December 31, 2001 and December 31, 2000. These financial statements are the responsibility of the Village's management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits 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 audits 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 audits provide a reasonable basis for our opinion.

As discussed in Note 1, the Village 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 Village of North Randall, Cuyahoga County, Ohio, as of December 31, 2001 and December 31, 2000 and its combined cash receipts and disbursements for the year then ended on the basis of accounting described in Note 1.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 10, 2002 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 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 management, Council and other officials authorized to receive this report under § 117.26, 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".

Jim Petro
Auditor of State

June 10, 2002

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**VILLAGE OF NORTH RANDALL
CUYAHOGA 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**

	Governmental Fund Types			Fiduciary Fund Type	Totals (Memorandum Only)
	General	Special Revenue	Capital Projects	Agency	
Cash Receipts:					
Property Tax and Other Local Taxes	\$1,954,130	\$102,543	\$0	\$0	\$2,056,673
Special Assessments	494	0	0	0	494
Intergovernmental Receipts	93,631	182,870	156,841	0	433,342
Charges for Services	72,123	16,190	0	0	88,313
Fines, Licenses, and Permits	219,548	7,835	0	0	227,383
Fines and Forfeitures	0	0	0	190,815	190,815
Earnings on Investments	22,496	1,277	0	0	23,773
Miscellaneous	8,279	2,500	0	0	10,779
Total Cash Receipts	2,370,701	313,215	156,841	190,815	3,031,572
Cash Disbursements:					
Current:					
Security of Persons and Property	1,330,665	154,106	0	0	1,484,771
Public Health Services	2,455	0	0	0	2,455
Leisure Time Activities	9,626	0	0	0	9,626
Community Environment	237,897	9,430	72,727	0	320,054
Basic Utility Services	54,665	0	0	0	54,665
Transportation	0	71,373	0	0	71,373
General Government	782,809	14,475	50,000	0	847,284
Other	0	0	0	191,184	191,184
Capital Outlay	40,339	19,074	1,863,873	0	1,923,286
Total Cash Disbursements	2,458,456	268,458	1,986,600	191,184	4,904,698
Total Receipts Over/(Under) Disbursements	(87,755)	44,757	(1,829,759)	(369)	(1,873,126)
Other Financing Receipts and (Disbursements):					
Sale of Bonds or Notes	0	0	1,900,000	0	1,900,000
Transfers-In	127,500	64,843	6,037	0	198,380
Advances-In	171,142	313	26,213	0	197,668
Transfers-Out	(70,880)	(127,500)	0	0	(198,380)
Advances-Out	(26,525)	(11,815)	(159,328)	0	(197,668)
Other Financing Sources	38,431	0	9,284	0	47,715
Total Other Financing Receipts/(Disbursements)	239,668	(74,159)	1,782,206	0	1,947,715
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	151,913	(29,402)	(47,553)	(369)	74,589
Fund Cash Balances, January 1, 2001	276,595	244,339	184,110	15,068	720,112
Fund Cash Balances, December 31, 2001	\$428,508	\$214,937	\$136,557	\$14,699	\$794,701

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

**VILLAGE OF NORTH RANDALL
CUYAHOGA 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**

	Governmental Fund Types			Fiduciary Fund Type	Totals (Memorandum Only)
	General	Special Revenue	Capital Projects	Agency	
Cash Receipts:					
Property Tax and Other Local Taxes	\$2,209,004	\$110,073	\$0	\$0	\$2,319,077
Special Assessments	709	0	0	0	709
Intergovernmental Receipts	118,645	130,314	30,000	0	278,959
Charges for Services	49,282	35,060	0	0	84,342
Fines, Licenses, and Permits	229,416	7,095	0	0	236,511
Fines and Forfeitures	0	0	0	178,707	178,707
Earnings on Investments	27,176	3,806	0	0	30,982
Miscellaneous	7,304	4,272	0	0	11,576
Total Cash Receipts	2,641,536	290,620	30,000	178,707	3,140,863
Cash Disbursements:					
Current:					
Security of Persons and Property	1,357,584	133,923	0	0	1,491,507
Public Health Services	2,416	0	0	0	2,416
Leisure Time Activities	11,872	0	0	0	11,872
Community Environment	210,838	4,301	0	0	215,139
Basic Utility Services	52,070	0	0	0	52,070
Transportation	0	20,448	0	0	20,448
General Government	820,886	24,275	0	0	845,161
Other	0	0	0	164,262	164,262
Capital Outlay	98,649	32,350	0	0	130,999
Total Cash Disbursements	2,554,315	215,297	0	164,262	2,933,874
Total Receipts Over/(Under) Disbursements	87,221	75,323	30,000	14,445	206,989
Other Financing Receipts and (Disbursements):					
Transfers-In	90,957	82,315	0	0	173,272
Advances-In	0	10,120	154,110	0	164,230
Transfers-Out	(82,315)	(90,957)	0	0	(173,272)
Advances-Out	(164,230)	0	0	0	(164,230)
Other Financing Sources	15,358	2,000	0	0	17,358
Contingencies	(29,527)	0	0	0	(29,527)
Total Other Financing Receipts/(Disbursements)	(169,757)	3,478	154,110	0	(12,169)
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	(82,536)	78,801	184,110	14,445	194,820
Fund Cash Balances, January 1, 2000	359,131	165,538	0	623	525,292
Fund Cash Balances, December 31, 2000	\$276,595	\$244,339	\$184,110	\$15,068	\$720,112

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

**VILLAGE OF NORTH RANDALL
CUYAHOGA COUNTY**

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the Entity

The Village of North Randall, Cuyahoga County, Ohio, (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 Mayor and six-member Village Council. The Village provides police and fire protection services, road maintenance, and general governmental services.

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. Cash and Investments

Investments are reported as assets. Accordingly, purchases of investments are not recorded as disbursements, and sales of investments are not recorded as receipts. Gains or losses at the time of sale are recorded as receipts or disbursements, respectively.

Money market mutual funds (including STAR Ohio) are recorded at shares reported by the mutual fund.

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:

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.

Special Revenue Funds

These funds are used to account for proceeds from specific sources (other than 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 receives gasoline and motor vehicle taxes for constructing, maintaining and repairing Village roads.

**VILLAGE OF NORTH RANDALL
CUYAHOGA COUNTY**

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Special Revenue Funds (Continued)

Police Pension Fund - This fund is used to account for property taxes collected to pay the Village's share of police pension benefits.

Police Levy Fund - This fund receives property tax and state money to provide police protection services.

Fire Levy Fund - This fund receives property tax and state money to provide fire protection services.

Capital Projects 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 Village had the following significant Capital Project Fund:

Northfield / Emery Urban Renewal Fund - This fund receives grant monies for road projects. Also, an Urban Renewal Temporary Bond was issued to pay the costs of the road project.

Fiduciary Fund (Agency Fund)

Funds for which the Village is acting in an agency capacity are classified as agency funds. The Village had the following significant Fiduciary Fund:

Mayor's Court Agency Fund - This fund is used to account for the activities of the Village Mayor's Court.

E. Budgetary Process

The Ohio Revised Code requires that each fund (except certain agency funds) be budgeted annually.

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 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.

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.

Encumbrances

The Ohio Revised Code requires the Village to reserve (encumber) appropriations when individual commitments are made. Encumbrances outstanding at year end are canceled, and reappropriated in the subsequent year.

**VILLAGE OF NORTH RANDALL
CUYAHOGA COUNTY**

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Budgetary Process (Continued)

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.

G. Unpaid Vacation and Sick Leave

Employees are entitled to cash payments for unused vacation and sick leave in certain circumstances, such as upon leaving employment. Unpaid vacation and sick leave are not reflected as liabilities under the basis of accounting used by the Village.

2. EQUITY IN POOLED CASH AND INVESTMENTS

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

	2001	2000
Demand deposits	\$105,704	\$32,470
Victory Money Market Mutual Fund	471,702	578,078
STAR Ohio	217,295	109,564
Total deposits and investments	\$794,701	\$720,112

Deposits: Deposits are either 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 year ending December 31, 2001 and 2000 was as follows:

2001 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$2,641,265	\$2,536,632	(\$104,633)
Special Revenue	382,406	378,058	(\$4,348)
Capital Projects	2,089,091	2,072,162	(16,929)
Total	\$5,112,762	\$4,986,852	(\$125,910)

**VILLAGE OF NORTH RANDALL
CUYAHOGA COUNTY**

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

3. BUDGETARY ACTIVITY (Continued)

2001 Budgeted vs. Actual Budgetary Basis Expenditures

Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$2,699,782	\$2,529,336	\$170,446
Special Revenue	519,004	395,958	123,046
Capital Projects	2,237,164	1,986,600	250,564
Total	<u>\$5,455,950</u>	<u>\$4,911,894</u>	<u>\$544,056</u>

2000 Budgeted vs. Actual Receipts

Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$2,664,806	\$2,747,851	\$83,045
Special Revenue	560,781	374,935	(185,846)
Capital Projects	8,537	30,000	21,463
Total	<u>\$3,234,124</u>	<u>\$3,152,786</u>	<u>(\$81,338)</u>

2000 Budgeted vs. Actual Budgetary Basis Expenditures

Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$2,821,000	\$2,666,157	\$154,843
Special Revenue	467,765	306,254	161,511
Capital Projects	0	0	0
Total	<u>\$3,288,765</u>	<u>\$2,972,411</u>	<u>\$316,354</u>

Contrary to Ohio Rev. Code § 5705.41(B), the following General Fund accounts had in excess of appropriations at of December 31, 2000:

<u>Fund</u>	<u>Total Appropriations</u>	<u>Total Expenditures</u>	<u>Excess</u>
General Government - Other	184,022	324,486	(140,464)
Security of Persons and Property - Other	395,631	516,099	(120,468)
Capital Outlay - Other	70,000	98,649	(28,649)
Transfers Out	50,000	82,315	(32,315)
Contingencies	0	29,527	(29,527)

**VILLAGE OF NORTH RANDALL
CUYAHOGA COUNTY**

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

4. PROPERTY TAX

Real property taxes become a lien on January 1 preceding the October 1 date for which rates are adopted by the 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 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 Village.

Tangible personal property tax is assessed by the property owners, who must file a list of such property to the County by each April 30.

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

5. INCOME TAX

The Village levies an income tax of 2.5% on gross salaries, wages and other personal service compensation earned by residents of the Village and on the earnings of nonresidents working within the Village. The tax also applies to the net income of businesses operating within the Village.

6. DEBT

In 2001, the Village issued an short term Urban Renewal Temporary Bond for \$1,900,000 with the full amount payable in one year.

7. RETIREMENT SYSTEMS

The Village's full-time law enforcement officers belong to the Ohio Police and Firemen's Disability and Pension Funds (OP&F). Other full-time employees belong to the Public Employees Retirement System (PERS) of Ohio. OP&F and PERS are cost-sharing, multiple-employer plans. These plans provides retirement benefits, including postretirement 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, OP&F participants contributed 10% of their wages. The Village contributed an amount equal to 19.5% of police participant wages. PERS members contributed 8.5% of their wages. The Village 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 Village has paid all contributions required through December 31, 2001.

Effective August 3, 1992, any new part-time Village firefighters are no longer covered by Public Employees Retirement System and must contribute to social security. The Village's liability is 6.2 percent of wages paid.

**VILLAGE OF NORTH RANDALL
CUYAHOGA COUNTY**

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

8. RISK MANAGEMENT

The Village belongs to the Ohio Government Risk Management Plan (the "Plan"), an unincorporated non-profit association with over 600 governmental entity members providing a formalized, jointly administered self-insurance risk management program and other administrative services.

Pursuant to Section 2744.081 of the Ohio Revised Code, the Plan is deemed a separate legal entity. The Plan provides property, liability, errors and omissions, law enforcement, automobile, excess liability, crime, surety and bond, inland marine and other coverages, modified for each member's needs. The Plan pays judgments, settlements and other expenses resulting from covered claims that exceed the member's deductible.

The Plan uses conventional insurance coverages and reinsures these coverages 100%, rather than using a risk pool of member funds to pay individual and collective losses. Therefore, the individual members are only responsible for their self-retention (deductible) amounts which vary from member to member.



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REPORT ON COMPLIANCE AND ON INTERNAL CONTROL REQUIRED BY GOVERNMENT AUDITING STANDARDS

Village of North Randall
Cuyahoga County
21937 Miles Avenue
North Randall, Ohio 44128

To the Village Council:

We have audited the financial statements of the Village of North Randall, Cuyahoga County, Ohio (the Village), as of and for the years ended December 31, 2001 and December 31, 2000, and have issued our report thereon dated June 10, 2002. We conducted our audits 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 Village'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 audits 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 2001-30818-001 to 2001-30818-003. We also noted certain immaterial instances of noncompliance that we have reported to the management of the Village in a separate letter dated June 10, 2002.

Internal Control Over Financial Reporting

In planning and performing our audits, we considered the Village'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. However, we noted a certain matter involving the internal control over financial reporting and its operation that we consider to be a reportable condition. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgement, could adversely affect the Village's ability to record, process, summarize and report financial data consistent with the assertions of management in the financial statements. The reportable condition is described in the accompanying schedule of findings as item 2001-30818-004.

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 Village of North Randall period by employees in the normal course of performing their assigned functions. 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 reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be a material weaknesses. However, we do not believe the reportable condition described above is a material weakness.

However, we also noted other matters involving the internal control over financial reporting that do not require inclusion in this report, that we have reported to the management of the Village in a separate letter dated June 10, 2002.

This report is intended for the information and use of management and Council, 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", with a stylized flourish at the end.

Jim Petro
Auditor of State

June 10, 2002

**VILLAGE OF NORTH RANDALL
CUYAHOGA COUNTY
DECEMBER 31, 2001 AND DECEMBER 31, 2000**

SCHEDULE OF FINDINGS

FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS
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Finding Number	2001-30818-001
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Ohio Rev. Code § 5705.41(B), prohibits a subdivision from making an expenditure unless it has been appropriated.

As of December 31, 2000, the following General Fund accounts had expenditures plus encumbrances in excess of appropriations:

<u>Fund</u>	<u>Total Appropriations</u>	<u>Total Expenditures</u>	<u>Excess</u>
General Government - Other	184,022	324,486	(140,464)
Security of Persons and Property - Other	395,631	516,099	(120,468)
Capital Outlay - Other	70,000	98,649	(28,649)
Transfers Out	50,000	82,315	(32,315)
Contingencies	0	29,527	(29,527)

Finding Number	2001-30818-002
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Ohio Rev. Code §2335.25, provides that each clerk of courts must maintain a journal or cash book. The Village operates a Mayor's Court but did not maintain a journal or cash book as required.

We recommend the Mayor's Court maintain a journal or cash book.

Finding Number	2001-30818-003
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Ohio Rev. Code §1905.21, requires the mayor of a mayor's court magistrate to keep a docket. The mayor shall account for and dispose of all such fines, forfeitures, fees and costs collected. In 2000, the Village operated a mayor's court but did not maintain a docket. In 2001, a docket was maintained by the Village.

We recommend the Mayor's Court maintain a docket.

**VILLAGE OF NORTH RANDALL
CUYAHOGA COUNTY
DECEMBER 31, 2001 AND DECEMBER 31, 2000**

**SCHEDULE OF FINDINGS
(CONTINUED)**

FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS
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Finding Number	2001-30818-003
-----------------------	-----------------------

(Continued)

In 2000, the Village began operating a Mayor's Court. A review of the Court disclosed the following:

- The Court has not developed written procedures and instructions to prevent misunderstandings, errors, and other situations that can result in inaccurate and/or untimely records.
- A test of 60 court cases disclosed that 20% of the case files could not be located. The failure to maintain case files severely mitigates the Court's ability to monitor the disposition of each case.
- The Court did not maintain a cash journal during 2000 and 2001 and only maintained a docket for 2001. Furthermore, no bank reconciliations were performed during 2001 and 2000. Therefore, there is no record of a cash balance to reconcile to. As a result, the auditors had to reconstruct and reconcile the activity.
- The Village did not account for the activities of the Court in their general ledger. As a result, the auditors had to determine the amounts for inclusion in the financial statements.

Based on these facts, we recommend that:

- The Mayor and/or Clerk of Courts should develop written procedures for all Court activities. The procedures should be in sufficient detail as to provide employees with instructions on performing all Court activities.
- Case files should be filed in such a manner that they are able to locate them.
- The Court should maintain a cash journal and docket that are reconciled to each other. Furthermore, a reconciliation of the cash journal and bank account should be performed on a monthly basis. The reconciliation should be reviewed and approved by the Mayor.
- On a monthly basis, the Clerk of Court should provide the Clerk-Treasurer with monthly information on the Court's receipts and disbursements so the Clerk-Treasurer can post the activity to their general ledger.

**VILLAGE OF NORTH RANDALL
CUYAHOGA COUNTY**

**DECEMBER 31, 2001 AND 2000
SCHEDULE OF PRIOR AUDIT FINDINGS**

Finding Number	Finding Summary	Fully Corrected	Not corrected, partially corrected, different corrective action taken; finding no longer valid; Explain
1999-30818-001	Ohio Rev. Code §5705.41(D), Clerk-Treasurer did not certify the availability of funds for routine expenditures.	Yes	
1999-30818-002	Ohio Rev. Code §5705.39, fund appropriations exceeded the total estimated resources.	No	In 2000, two funds had appropriations in excess of the total estimated resources by insignificant amounts. In 2001, there was no noncompliance.
1999-30818-003	At December 31, 1999, the Village owed the Bureau of Workers Compensation \$250,000 for unpaid premiums dating back to January 1, 1994.	Yes	



STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

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VILLAGE OF NORTH RANDALL

CUYAHOGA 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
JULY 16, 2002**