



**Auditor of State
Betty Montgomery**

**WILLIAMSBURG TOWNSHIP
CLERMONT COUNTY**

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Auditor of State Betty Montgomery

INDEPENDENT ACCOUNTANTS' REPORT

Williamsburg Township
Clermont County
4025 Alexander Lane
Batavia, Ohio 45103

To the Board of Trustees:

We have audited the accompanying financial statements of Williamsburg Township, Clermont County, Ohio (the Township), as of and for the years ended December 31, 2003 and 2002. 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.

The Township's financial transactions were processed using 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 conduct the audit of 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, Section 117.101, requires the Auditor of State to provide UAN services, and Ohio Revised Code, Section 117.11(B) and 115.56, mandate the Auditor of State to audit Ohio governments.

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, 2003 and 2002, 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 September 1, 2004 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, 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 that reads "Betty Montgomery". The signature is written in a cursive, flowing style.

Betty Montgomery
Auditor of State

September 1, 2004

**WILLIAMSBURG TOWNSHIP
CLERMONT 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, 2003**

	<u>Governmental Fund Types</u>					Totals (Memorandum Only)
	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Fiduciary Funds</u>	
Cash Receipts:						
Local Taxes	\$85,630	\$384,827	\$53,427	\$0	\$0	\$523,884
Intergovernmental	111,362	147,407				258,769
Charges for Services		62,608				62,608
Licenses, Permits, and Fees	5,489	34,196				39,685
Fines, Forfeitures, and Penalties	3,770					3,770
Earnings on Investments	5,106	3,404			191	8,701
Other Revenue	143	18,245				18,388
	<u>211,500</u>	<u>650,687</u>	<u>53,427</u>	<u>0</u>	<u>191</u>	<u>915,805</u>
Total Cash Receipts						
Cash Disbursements:						
Current:						
General Government	158,750	3,098				161,848
Public Safety	60,000	400,737				460,737
Public Works	22,233	151,292				173,525
Health	200	44,031				44,231
Debt Service:						
Redemption of Principal		6,400	41,516			47,916
Interest and Fiscal Charges		1,058	4,414			5,472
Capital Outlay	4,131	115,465		472		120,068
	<u>245,314</u>	<u>722,081</u>	<u>45,930</u>	<u>472</u>	<u>0</u>	<u>1,013,797</u>
Total Cash Disbursements						
Total Receipts Over/(Under) Disbursements	<u>(33,814)</u>	<u>(71,394)</u>	<u>7,497</u>	<u>(472)</u>	<u>191</u>	<u>(97,992)</u>
Other Financing Receipts:						
Proceeds from Sale of Public Debt:						
Sale of Notes		70,000				70,000
Sale of Fixed Assets		20,000				20,000
Other Sources		8,405				8,405
	<u>0</u>	<u>98,405</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>98,405</u>
Total Other Financing Receipts						
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	<u>(33,814)</u>	<u>27,011</u>	<u>7,497</u>	<u>(472)</u>	<u>191</u>	<u>413</u>
Fund Cash Balances, January 1	<u>166,575</u>	<u>626,613</u>	<u>249</u>	<u>472</u>	<u>8,053</u>	<u>801,962</u>
Fund Cash Balances, December 31	<u>\$132,761</u>	<u>\$653,624</u>	<u>\$7,746</u>	<u>\$0</u>	<u>\$8,244</u>	<u>\$802,375</u>

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

**WILLIAMSBURG TOWNSHIP
CLERMONT 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, 2002**

	<u>Governmental Fund Types</u>					Totals (Memorandum Only)
	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Fiduciary Funds</u>	
Cash Receipts:						
Local Taxes	\$71,176	\$351,740	\$47,917	\$0	\$0	\$470,833
Intergovernmental	69,766	133,237				203,003
Charges for Services		57,170				57,170
Licenses, Permits, and Fees	4,664	33,903				38,567
Fines, Forfeitures, and Penalties	4,342					4,342
Earnings on Investments	9,812	4,008				13,820
Other Revenue	71	12,330			311	12,712
	<u>159,831</u>	<u>592,388</u>	<u>47,917</u>	<u>0</u>	<u>311</u>	<u>800,447</u>
Total Cash Receipts						
Cash Disbursements:						
Current:						
General Government	152,512	4,628				157,140
Public Safety	55,711	327,697				383,408
Public Works	41,637	118,501				160,138
Health		41,939				41,939
Debt Service:						
Redemption of Principal			41,516			41,516
Interest and Fiscal Charges			6,400			6,400
Capital Outlay	6,781	45,313		2,715		54,809
	<u>256,641</u>	<u>538,078</u>	<u>47,916</u>	<u>2,715</u>	<u>0</u>	<u>845,350</u>
Total Cash Disbursements						
Total Receipts Over/(Under) Disbursements	<u>(96,810)</u>	<u>54,310</u>	<u>1</u>	<u>(2,715)</u>	<u>311</u>	<u>(44,903)</u>
Other Financing Receipts:						
Proceeds from Sale of Public Debt:						
Sale of Fixed Assets	1,800					1,800
Other Sources	2,963	5,815				8,778
	<u>4,763</u>	<u>5,815</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>10,578</u>
Total Other Financing Receipts						
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	<u>(92,047)</u>	<u>60,125</u>	<u>1</u>	<u>(2,715)</u>	<u>311</u>	<u>(34,325)</u>
Fund Cash Balances, January 1	<u>258,622</u>	<u>566,488</u>	<u>248</u>	<u>3,187</u>	<u>7,742</u>	<u>836,287</u>
Fund Cash Balances, December 31	<u>\$166,575</u>	<u>\$626,613</u>	<u>\$249</u>	<u>\$472</u>	<u>\$8,053</u>	<u>\$801,962</u>

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

**WILLIAMSBURG TOWNSHIP
CLERMONT COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2003 AND 2002**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the Entity

Williamsburg Township, Clermont County, Ohio (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 road and bridge maintenance, cemetery maintenance, fire protection and emergency medical services. The Township contracts to provide fire services to Jackson Township in Clermont County and emergency medical services to Sterling Township in Brown County. The Township contracts with Clermont County to provide law enforcement service through the Sheriff's Office.

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 and Investments

Investments are included in fund cash balances. 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. Certificates of deposit are valued at cost.

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 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:

Emergency Medical Services Fund - This fund receives tax monies for ambulance runs to provide emergency medical services to residents inside the Township and charges to provide emergency medical services to Jackson Township.

**WILLIAMSBURG TOWNSHIP
CLERMONT COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2003 AND 2002
(Continued)**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fire District Fund - This fund receives tax monies to provide fire protection to residents inside the Township and charges to provide fire protection to Sterling Township.

3. Debt Service Funds

The debt service fund is used to accumulate resources for the payment of bonds and note indebtedness. The Township had the following significant Debt Service Funds.

General Obligation Retirement Fund - This fund receives tax monies and accounts for the debt payment related to the General Obligation Debt.

4. 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 funds.

Permanent Improvement Fund – This fund received money from the Proceeds of Building Renovation Notes were used to renovate a building purchased for emergency medical services.

5. Fiduciary Funds

These funds are used to account for resources restricted by legally binding trust agreements. The Township had the following significant fiduciary funds.

Mina White Cemetery Bequest - This fund receives interest for the care and maintenance of the cemetery.

E. Budgetary Process

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.

**WILLIAMSBURG TOWNSHIP
CLERMONT COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2003 AND 2002
(Continued)**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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 all commitments required by Ohio law, however, as of December 31, 2002 and 2003 there were not material outstanding commitments.

A summary of 2003 and 2002 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. Accumulated Leave

In certain circumstances, such as upon leaving employment, employees are entitled to cash payments for unused leave. Unpaid leave is not reflected as a liability under the Township's basis of accounting.

2. EQUITY IN POOLED CASH AND INVESTMENTS

The Township 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:

	2003	2002
Demand deposits	\$561,528	\$463,909
Savings Account	232,603	
Certificates of deposit	8,244	338,053
Total deposits	802,375	801,962

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

3. BUDGETARY ACTIVITY

Budgetary activity for the years ending December 2003 and 2002 follows:

2003 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$176,117	\$211,500	\$35,383
Special Revenue	582,399	749,092	166,693
Debt Service	45,930	53,427	7,497
Fiduciary	280	191	(89)
Total	\$804,726	\$1,014,210	\$209,484

**WILLIAMSBURG TOWNSHIP
CLERMONT COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2003 AND 2002
(Continued)**

3. BUDGETARY ACTIVITY (Continued)

2003 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$343,708	\$245,314	\$98,394
Special Revenue	1,201,469	722,081	479,388
Debt Service	45,930	45,930	0
Capital Projects	472	472	0
Fiduciary	8,300	0	8,300
Total	<u>\$1,599,879</u>	<u>\$1,013,797</u>	<u>\$586,082</u>

2002 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$188,555	\$164,594	(\$23,961)
Special Revenue	593,535	598,203	4,668
Debt Service	47,917	47,917	0
Fiduciary	420	311	(109)
Total	<u>\$830,427</u>	<u>\$811,025</u>	<u>(\$19,402)</u>

2002 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$472,725	\$256,641	\$216,084
Special Revenue	1,140,267	538,078	602,189
Debt Service	47,917	47,916	1
Capital Projects	3,185	2,715	470
Fiduciary	8,025	0	8,025
Total	<u>\$1,672,119</u>	<u>\$845,350</u>	<u>\$826,769</u>

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.

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.

**WILLIAMSBURG TOWNSHIP
CLERMONT COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2003 AND 2002
(Continued)**

5. DEBT

Debt outstanding at December 31, 2003 was as follows:

	<u>Principal</u>	<u>Interest Rate</u>
Building Renovation Notes, Series 1998	\$30,000	4.65%
Fire Truck Acquisition Notes, Series 2001	23,032	5.12%
Life Squad Notes, Series 2003	63,600	4.00%
Total	<u>\$116,632</u>	

The Building Renovation Notes, Series 1998 were issued September 1, 1998 to finance the cost of renovating a building purchased during the audit period. The note will be repaid over six years with not less than the principal amount of \$30,000 being paid annually. The final note will mature on November 1, 2004. The building will be used to provide emergency medical services. These are general obligations of the Township.

The Fire Truck Acquisition Notes, Series 2001 were issued June 1, 2002 to finance the purchase of a fire truck. The note will be paid over five years and mature December 1, 2005. These are general obligations of the Township.

The Township issued \$70,000 in Township Fire Department Equipment Bonds dated July 10, 2003, to finance the purchase of a life squad. The bond will be paid over five years and mature June 1, 2008. These are general obligations of the Township.

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

	<u>Building Renovation Notes</u>	<u>Fire Truck Acquisition Note</u>	<u>Life Squad Note</u>
Year ending December 31:			
2004	30,698	12,548	15,614
2005		11,958	15,582
2006			15,528
2007			15,652
2008			7,752
Total	<u>\$30,698</u>	<u>\$24,506</u>	<u>\$70,128</u>

6. RETIREMENT SYSTEMS

The Township's certified Fire Fighters belong to the Police and Fire Pension Fund (OP&F). Other employees belong to the Public Employees Retirement System (PERS) of Ohio. OP&F and PERS are cost-sharing, multiple-employer plans. These plans provide 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 2003 and 2002, members of OP&F participants contributed 10% of their wages. The Township contributed an amount equal to 24% of their wages to OP&F. PERS members contributed 8.5% of their gross salaries. The Township contributed an amount equal to 13.55% of participants' gross salaries for 2003 and 2002. The Township has paid all contributions required through December 31, 2003.

**WILLIAMSBURG TOWNSHIP
CLERMONT COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2003 AND 2002
(Continued)**

7. RISK MANAGEMENT

Risk Pool Membership

The Government belongs to the Ohio Township Association Risk Management Authority (OTARMA), a risk-sharing pool available to Ohio local governments. OTARMA provides property and casualty coverage 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 Coverage

OTARMA retains casualty risks up to \$250,000 per claim, including loss adjustment expenses. OTARMA pays a percentage of its contributions to APEEP. APEEP reinsures claims exceeding \$250,000, 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 Coverage

OTARMA retains property risks, including automobile physical damage, up to \$100,000 on any specific loss with an annual aggregate of \$1,250,000 for 2002. There is no aggregate for 2003 and future accident years. Beginning in 2003, OTARMA retains property risks, including automobile physical damage, up to \$100,000 on any specific loss in any one occurrence. The Travelers Indemnity Company reinsures losses exceeding \$100,000. APEEP's Guarantee Fund pays losses and loss adjustment expenses exceeding operating contributions.

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 township.

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 2003 and 2002:

<u>Casualty Coverage</u>	<u>2003</u>	<u>2002</u>
Assets	\$27,792,223	\$23,757,036
Liabilities	(11,791,300)	(9,197,512)
Retained earnings	\$16,000,923	\$14,559,524

**WILLIAMSBURG TOWNSHIP
CLERMONT COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2003 AND 2002
(Continued)**

7. RISK MANAGEMENT (Continued)

<u>Property Coverage</u>	<u>2003</u>	<u>2002</u>
Assets	\$6,791,060	\$6,596,996
Liabilities	<u>(750,956)</u>	<u>(1,204,326)</u>
Retained earnings	<u>\$6,040,104</u>	<u>\$5,392,670</u>

8. SUBSEQUENT EVENT

The Township issued a note for \$125,000 in June, 2004 to fund the expansion of the fire house.

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Auditor of State Betty Montgomery

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

Williamsburg Township
Clermont County
4025 Alexander Lane
Batavia, Ohio 45103

To the Board of Trustees:

We have audited the accompanying financial statements of Williamsburg Township, Clermont County, Ohio (the Township), as of and for the years ended December 31, 2003 and 2002, and have issued our report thereon dated September 1, 2004, wherein we noted that the Township's financial transactions were processed using 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 conduct the audit of the Township because the Auditor of State designed, developed, implemented and, as requested, operates UAN. 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 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 such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*. However, we noted certain immaterial instances of noncompliance that we have reported to management of the Township in a separate letter dated September 1, 2004.

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 certain matters involving the internal control over financial reporting that does not require inclusion in this report, that we have reported to management of the Township in a separate letter dated September 1, 2004.

Williamsburg Township
Clermont County
Independent Accountants' Report on Compliance and on
Internal Control Required by *Government Auditing Standards*
Page 2

This report is intended solely 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 that reads "Betty Montgomery". The signature is written in a cursive, flowing style.

Betty Montgomery
Auditor of State

September 1, 2004

**WILLIAMSBURG TOWNSHIP
CLERMONT COUNTY**

**SCHEDULE OF PRIOR AUDIT FINDINGS
FISCAL YEAR END 2003 AND 2002**

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <i>Explain:</i>
2001-40413-001	Township did not establish internal control procedures over third-party administrator for ambulance billings.	Yes.	The entity began monitoring the billing service organization.



**Auditor of State
Betty Montgomery**

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WILLIAMSBURG 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
SEPTEMBER 28, 2004**