



**Auditor of State
Betty Montgomery**

WARREN TOWNSHIP
TRUMBULL COUNTY

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**Auditor of State
Betty Montgomery**

Warren Township
Trumbull County
3765 West Market Street
Warren, Ohio 44430

To the Board of Trustees:

As you are aware, the Auditor of State's Office (AOS) must modify the *Independent Accountants' Report* we provide on your financial statements due to a February 2, 2005 interpretation from the American Institute of Certified Public Accountants (AICPA). While AOS does not legally require your government to prepare financial statements pursuant to Generally Accepted Accounting Principles (GAAP), the AICPA interpretation requires auditors to formally acknowledge that you did not prepare your financial statements in accordance with GAAP. Our Report includes an opinion relating to GAAP presentation and measurement requirements, but does not imply the amounts the statements present are misstated under the non-GAAP basis you follow. The AOS report also includes an opinion on the financial statements you prepared using the cash basis and financial statement format the AOS permits.

A handwritten signature in black ink that reads "Betty Montgomery".

Betty Montgomery
Auditor of State

July 29, 2005

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Auditor of State Betty Montgomery

INDEPENDENT ACCOUNTANTS' REPORT

Warren Township
Trumbull County
3765 West Market Street
Warren, Ohio 44430

To the Board of Trustees:

We have audited the accompanying financial statements of Warren Township, Trumbull County, (the Township) as of and for the years ended December 31, 2004 and 2003. 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.

Except as described in the following paragraph, 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 Comptroller General of the United States' *Government Auditing Standards*. Those standards require that we plan and perform the audit to reasonably assure whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

Ambulance billing and collections reported in the Emergency Medical Services Fund (a Special Revenue Fund) are processed by a service organization that is independent of the Township. The service organization could not provide us with evidence regarding the design and proper operation of its internal controls. We were therefore unable to satisfy ourselves as to the proper processing of ambulance run bills and collections. The ambulance collections represent 100% of the charges for services receipts reported in the financial statements under the Special Revenue Fund Type.

As described more fully in Note 1, the Township has prepared these financial statements using accounting practices the Auditor of State prescribes or permits. These practices differ from accounting principles generally accepted in the United States of America (GAAP). Although we cannot reasonably determine the effects on the financial statements of the variances between these regulatory accounting practices and GAAP, we presume they are material.

Revisions to GAAP would require the Township to reformat its financial statement presentation and make other changes effective for the year ended December 31, 2004. Instead of the combined funds the accompanying financial statements present for 2004 (and 2003), the revisions require presenting entity wide statements and also to present its larger (i.e. major) funds separately for 2004. While the Township does not follow GAAP, generally accepted auditing standards requires us to include the following paragraph if the statements do not substantially conform to the new GAAP presentation requirements. The Auditor of State permits, but does not require governments to reformat their statements. The Township has elected not to reformat its statements. Since this Township does not use GAAP to measure financial statement amounts, the following paragraph does not imply the amounts reported are materially misstated under the accounting basis the Auditor of State permits. Our opinion on the fair presentation of the amounts reported pursuant to its non-GAAP basis is in the second following paragraph.

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In our opinion, because of the effects of the matter discussed in the preceding two paragraphs, the financial statements referred to above for the year ended December 31, 2004 do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the Township as of December 31, 2004, or its changes in financial position for the year then ended.

Also, in our opinion, except for the effects of such adjustments, if any, as might have been necessary had we been able to examine sufficient information regarding ambulance collections reported as charges for services (Special Revenue Fund Type) as described in paragraph three, the financial statements referred to above present fairly, in all material respects, the combined fund cash balances and reserves for encumbrances of Warren Township, Trumbull County, as of December 31, 2004 and 2003, and its combined cash receipts and disbursements for the years then ended on the accounting basis Note 1 describes.

The aforementioned revision to generally accepted accounting principles also requires the Township to include Management's Discussion and Analysis for the year ended December 31, 2004. The Township has not presented Management's Discussion and Analysis, which accounting principles generally accepted in the United States of America has determined is necessary to supplement, although not required to be part of, the financial statements.

In accordance with *Government Auditing Standards*, we have also issued our report dated July 29, 2005, on our consideration of the Township's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. While we did not opine on the internal control over financial reporting or on compliance, that report describes the scope of our testing of internal control over financial reporting and compliance and the results of that testing. That report is an integral part of an audit performed in accordance with *Government Auditing Standards*. You should read it in conjunction with this report in assessing the results of our audit.



Betty Montgomery
Auditor of State

July 29, 2005

**WARREN TOWNSHIP
TRUMBULL 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, 2004**

	<u>Governmental Fund Types</u>			Fiduciary Funds	Totals (Memorandum Only)
	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>		
Cash Receipts:					
Local Taxes	\$68,592	\$836,963			\$905,555
Intergovernmental	264,224	237,910			502,134
Special Assessments		32,710			32,710
Charges for Services		160,312			160,312
Licenses, Permits, and Fees	4,236	16,439			20,675
Fines, Forfeitures, and Penalties	10,357				10,357
Earnings on Investments	14,981			\$312	15,293
Other Revenue	46,970	76,505			123,475
	<u>409,360</u>	<u>1,360,839</u>	<u>0</u>	<u>312</u>	<u>1,770,511</u>
Total Cash Receipts					
	409,360	1,360,839	0	312	1,770,511
Cash Disbursements:					
Current:					
General Government	198,958	2,500			201,458
Public Safety	115,668	933,960			1,049,628
Public Works		367,762			367,762
Health	13,634	4,752			18,386
Human Services	27,777				27,777
Conservation - Recreation				5,669	5,669
Capital Outlay	3,547	57,321			60,868
	<u>359,584</u>	<u>1,366,295</u>	<u>0</u>	<u>5,669</u>	<u>1,731,548</u>
Total Cash Disbursements					
	359,584	1,366,295	0	5,669	1,731,548
Total Receipts Over/(Under) Disbursements	<u>49,776</u>	<u>(5,456)</u>	<u>0</u>	<u>(5,357)</u>	<u>38,963</u>
Other Financing Receipts and (Disbursements):					
Advances-In		50,000			50,000
Advances-Out	(50,000)				(50,000)
Other Sources	1,327				1,327
	<u>(48,673)</u>	<u>50,000</u>	<u>0</u>	<u>0</u>	<u>1,327</u>
Total Other Financing Receipts/(Disbursements)					
	(48,673)	50,000	0	0	1,327
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	1,103	44,544	0	(5,357)	40,290
Fund Cash Balances, January 1	<u>902,431</u>	<u>943,190</u>	<u>52,211</u>	<u>20,752</u>	<u>1,918,584</u>
Fund Cash Balances, December 31	<u><u>\$903,534</u></u>	<u><u>\$987,734</u></u>	<u><u>\$52,211</u></u>	<u><u>\$15,395</u></u>	<u><u>\$1,958,874</u></u>

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

**WARREN TOWNSHIP
TRUMBULL 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>			Fiduciary Funds	Totals (Memorandum Only)
	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>		
Cash Receipts:					
Local Taxes	\$63,269	\$760,010			\$823,279
Intergovernmental	265,886	239,498			505,384
Special Assessments		34,730			34,730
Charges for Services		153,636			153,636
Licenses, Permits, and Fees	2,652	17,615			20,267
Fines, Forfeitures, and Penalties	17,725				17,725
Earnings on Investments	18,936			\$323	19,259
Other Revenue	64,845	46,178			111,023
Total Cash Receipts	<u>433,313</u>	<u>1,251,667</u>	<u>0</u>	<u>323</u>	<u>1,685,303</u>
Cash Disbursements:					
Current:					
General Government	176,916				176,916
Public Safety	41,840	957,690			999,530
Public Works		343,646			343,646
Health	12,547	8,158			20,705
Human Services	28,076				28,076
Conservation - Recreation				731	731
Capital Outlay	73,051	163,781			236,832
Total Cash Disbursements	<u>332,430</u>	<u>1,473,275</u>	<u>0</u>	<u>731</u>	<u>1,806,436</u>
Total Receipts Over/(Under) Disbursements	<u>100,883</u>	<u>(221,608)</u>	<u>0</u>	<u>(408)</u>	<u>(121,133)</u>
Other Financing Receipts and (Disbursements):					
Other Sources	520				520
Total Other Financing Receipts/(Disbursements)	<u>520</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>520</u>
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	<u>101,403</u>	<u>(221,608)</u>	<u>0</u>	<u>(408)</u>	<u>(120,613)</u>
Fund Cash Balances, January 1	<u>801,028</u>	<u>1,164,798</u>	<u>52,211</u>	<u>21,160</u>	<u>2,039,197</u>
Fund Cash Balances, December 31	<u><u>\$902,431</u></u>	<u><u>\$943,190</u></u>	<u><u>\$52,211</u></u>	<u><u>\$20,752</u></u>	<u><u>\$1,918,584</u></u>
Reserve for Encumbrances, December 31	<u><u>\$6,865</u></u>	<u><u>\$50,171</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$57,036</u></u>

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

**WARREN TOWNSHIP
TRUMBULL COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2004 AND 2003**

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 Warren Township, Trumbull 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 and police 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 the Auditor of State prescribes or permits. This basis is similar to the cash receipts and disbursements. The Township recognizes receipts when received in cash rather than when earned, and recognizes disbursements when paid rather than when a liability is incurred. Budgetary presentations report budgetary expenditures when a commitment is made (i.e., when an encumbrance is approved).

These statements include adequate disclosure of material matters, as the Auditor of State prescribes or permits.

C. Cash and Investments

The Township's accounting basis includes investments as assets. This basis does not record disbursements for investment purchases or receipts for investment sales. This basis records gains or losses at the time of sale as receipts or disbursements, respectively.

The Township values repurchase agreements at cost. Money market mutual funds (including STAR Ohio) are recorded at share values the mutual funds report.

D. Fund Accounting

The Township uses fund accounting to segregate cash and investments that are restricted as to use. The Township classifies its funds into the following types:

1. General Fund

The General Fund reports all financial resources except those required to be accounted for in another fund.

2. Special Revenue Funds

These funds 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:

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

WARREN TOWNSHIP
TRUMBULL COUNTY

NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2004 AND 2003
(Continued)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – (Continued)

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

Police District Fund – This fund receives property tax money to provide police protection to the residents of the Township.

Fire District Fund – This fund receives property tax money to provide fire protection to the residents of the Township.

3. Debt Service Fund

This fund accounts for resources the Township accumulates to pay bond and note debt.

4. Fiduciary Funds (Trust Funds)

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

Expendable Trust Fund

Johnson Community Center Trust Fund – This fund receives donations and interest to be used for the operations of the Community Center.

Non-Expendable Trust Fund

Cemetery Bequest Fund - These revenues are used for the care and maintenance of cemetery plots.

E. Budgetary Process

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

1. Appropriations

Budgetary expenditures (that is, disbursements and encumbrances) may not exceed appropriations at the fund, function or object level of control and appropriations may not exceed estimated resources. The Board of Trustees must annually approve appropriation measures and subsequent amendments. The County Budget Commission must also approve the annual appropriation measure. Unencumbered appropriations lapse at year end.

2. Estimated Resources

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

**WARREN TOWNSHIP
TRUMBULL COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2004 AND 2003
(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.

A summary of 2004 and 2003 budgetary activity appears in Note 3.

F. Property, Plant, and Equipment

The Township records disbursements for acquisitions of property, plant, and equipment when paid. The accompanying financial statements do not report these items as assets.

G. Accumulated Leave

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

2. EQUITY IN POOLED CASH AND INVESTMENTS

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

	2004	2003
Demand deposits	(\$69,239)	(\$100,954)
Repurchase Agreement	2,013,060	1,999,127
STAR Ohio	3,171	3,131
Money Market Mutual Fund	11,882	17,280
Total investments	2,028,113	2,019,538
Total deposits and investments	\$1,958,874	\$1,918,584

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

Investments:

The Township's financial institution transfers securities to the Township's agent to collateralize repurchase agreements. The securities are not in the Township's name. Investments in STAR Ohio and mutual funds are not evidenced by securities that exist in physical or book-entry form.

**WARREN TOWNSHIP
TRUMBULL COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2004 AND 2003
(Continued)**

3. BUDGETARY ACTIVITY

Budgetary activity for the years ending December 31, 2004 and December 31, 2003 follows:

2004 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$308,712	\$410,687	\$101,975
Special Revenue	1,414,136	1,360,839	(53,297)
Fiduciary	230	312	82
Total	\$1,723,078	\$1,771,838	\$48,760

2004 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$539,500	\$359,584	\$179,916
Special Revenue	1,662,000	1,366,295	295,705
Fiduciary	15,000	5,669	9,331
Total	\$2,216,500	\$1,731,548	\$484,952

2003 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$308,712	\$433,833	\$125,121
Special Revenue	1,413,810	1,251,667	(162,143)
Fiduciary	150	323	173
Total	\$1,722,672	\$1,685,823	(\$36,849)

2003 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$539,500	\$339,295	\$200,205
Special Revenue	1,944,000	1,523,446	420,554
Fiduciary	5,000	731	4,269
Total	\$2,488,500	\$1,863,472	\$625,028

**WARREN TOWNSHIP
TRUMBULL COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2004 AND 2003
(Continued)**

4. PROPERTY TAX

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

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

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

5. RETIREMENT SYSTEMS

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

The Ohio Revised Code also prescribes contribution rates. For 2004 and 2003, members of OP&F participants contributed 10 percent of their wages. The Township contributed an amount equal to 24 percent of their wages to OP&F. OPERS members contributed 8.5 percent of their gross salaries. The Township contributed an amount equaling 13.55 percent of participants' gross salaries. The Townships Law Enforcement Officers are members of OPERS and contributed 10.1 percent of their gross salaries. The Township contributed an amount equal to 18.74 percent of participant's gross salaries. The Township has paid all contributions required through December 31, 2004.

6. RISK MANAGEMENT

Commercial Insurance

The Township has obtained commercial insurance for the following risks:

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

The Township also provides health insurance, dental and vision coverage to full-time employees through a private carrier.

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**Auditor of State
Betty Montgomery**

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

Warren Township
Trumbull County
3765 West Market Street
Warren, Ohio 44430

To the Board of Trustees:

We have audited the financial statements of Warren Township (the Township) as of and for the years ended December 31, 2004 and 2003, and have issued our report thereon dated July 29, 2005, wherein we noted the Township followed accounting practices the Auditor of State prescribes rather than accounting principles generally accepted in the United States of America. We qualified our report because sufficient information related to Special Revenue Fund receipts reported as charges for services was not available for audit. Except as discussed in the preceding sentence, we conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the Comptroller General of the United States' *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Township's internal control over financial reporting to determine our auditing procedures in order to express our opinion on the financial statements and not to opine 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 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 judgment, could adversely affect the Township's ability to record, process, summarize, and report financial data consistent with management's assertions in the financial statements. A reportable condition is described in the accompanying schedule of findings as item 2004-001.

A material weakness is a reportable 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 caused by error or fraud in amounts material to the financial statements we audited may occur and not be timely detected by employees when performing their assigned functions. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered material weaknesses. We consider reportable condition 2004-001 listed above to be a material weakness. In a separate letter to the Township's management dated July 29, 2005, we reported another matter involving internal control over financial reporting we did not deem a reportable condition.

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Compliance and Other Matters

As part of reasonably assuring whether the Township's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express an opinion. The results of our tests disclosed no instances of noncompliance or other matters we must report under *Government Auditing Standards*. In a separate letter to the Township's management dated July 29, 2005, we reported a matter related to noncompliance we deemed immaterial.

We intend this report solely for the information and use of management and Board of Trustees. It is not intended for anyone other than these specified parties.



Betty Montgomery
Auditor of State

July 29, 2005

WARREN TOWNSHIP
TRUMBULL COUNTY

SCHEDULE OF FINDINGS
DECEMBER 31, 2004 AND 2003

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

FINDING NUMBER 2004-001

MATERIAL WEAKNESS

Ambulance Billing and Collections

Statement on Auditing Standards (SAS) No. 70, as amended, prescribes standards for reporting on service organizations. An unqualified Type Two *Report on Policies and Procedures in Operation and Tests of Operating Effectiveness* in accordance with SAS 70 should provide the Township with reasonable assurance that ambulance run billings and collections conform to the contract.

In addition, Ohio Administrative Code Section 117-2-02(B) requires the Township's internal controls to reasonably assure that all account balances and transactions that should be included in the financial records and included recorded transactions have occurred and are not fictitious. This includes establishing policies and procedures to ensure the review and maintenance of sufficient documentation for all transactions.

The Township delegated the processing of ambulance billings and collections, which is a significant accounting function, to a third party administrator, J&H Medical Services. The following internal control weaknesses were noted with regard to the processing of ambulance billings and collections:

- A. J&H Medical Services provided monthly billing and collection reports to the Township. However, Township personnel did not review or reconcile these reports to monitor whether J&H Medical Services properly billed and collected ambulance runs.
- B. The Township did not establish procedures to determine whether the service organization had sufficient controls in place and operating effectively to reduce the risk that ambulance billings and collections have been completely and accurately processed in accordance with the contract between the Township and J&H Medical Services.

Without sufficient controls in place, the Township cannot assure the completeness and accuracy of ambulance billings and collections processed by the third party administrator.

We recommend the Township require a Type Two SAS 70 report in its contract with a third party administrator. The Township should review the SAS 70 report timely. The report should follow American Institute of Certified Public Accountants standards and be performed by a firm registered and considered in good standing with the Accountancy Board of the respective state. If a third party administrator refuses to furnish the Township with a Type Two SAS 70 report, we recommend the Township contract with a service organization that will provide such a report.

We also recommend Township officials review the billing and collection reports provided by the third party administrator. The billings and collections should be reconciled with the ambulance run sheets and the receipts ledger of the Emergency Medical Services Fund.

**WARREN TOWNSHIP
TRUMBULL COUNTY**

**SCHEDULE OF PRIOR AUDIT FINDINGS
FISCAL YEARS ENDED DECEMBER 31, 2004 AND 2003**

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <i>Explain</i>
2002-001	Proper certification of funds was not obtained by the Clerk contrary to Ohio revised Code Section 5705.41 (D)	Fully Corrected	
2002-002	The Township failed to record and report all its transactions in violation of Ohio Administrative Code Section 11-2-02	Fully Corrected	



**Auditor of State
Betty Montgomery**

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WARREN TOWNSHIP

TRUMBULL 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
OCTOBER 4, 2005**