



MECCA TOWNSHIP

TRUMBULL COUNTY

SPECIAL AUDIT REPORT

NOVEMBER 1, 1997 THROUGH NOVEMBER 2, 1999



JIM PETRO
AUDITOR OF STATE

STATE OF OHIO

**MECCA TOWNSHIP
TRUMBULL COUNTY**

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**MECCA TOWNSHIP
TRUMBULL COUNTY**

**SCHEDULE OF ELECTED OFFICIALS
AS OF NOVEMBER 2, 1999**

NAME	TITLE	TERM	BOND
Rand Chronister	Clerk	11/8/97 -11/14/99	(A)
Blake Peterson	Trustee	01/1/98 - 01/1/02	
Mike Colello	Trustee	01/1/98 - 01/1/02	
Darryl Black	Trustee	01/01/96-01/01/00	

(A) Bonded in the amount of \$5,000 by the Western Surety Company and bonded in the amount of \$10,000 by the Ohio Government Risk Management Plan of the State of Ohio

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REPORT OF INDEPENDENT ACCOUNTANTS

The Honorable Blake Peterson
The Honorable Mike Colello
The Honorable Tom Gladd
Board of Trustees

The Honorable Mrs. Diane Drawl
Clerk

Mecca Township
P.O. Box 567
Cortland , Ohio 44410

Pursuant to our letter of arrangement dated February 18, 2000, we have conducted a Special Audit and performed the procedures summarized below, and detailed in our "Supplement to the Special Audit Report", which were agreed to by you for the period November 1, 1997 through November 2, 1999 ("the Period"). These procedures were performed solely to determine whether the Township's expenditures were for a public proper purpose and that significant revenue sources were recorded on the Township's financial records and deposited in the Township's depository. This engagement to apply agreed-upon procedures was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of the procedures is solely the responsibility of the specified users of this report. Consequently we make no representations regarding the sufficiency of the procedures described below, either for the purpose for which this report has been requested, or for any other purpose. The procedures we performed are summarized as follows:

1. We reviewed all canceled checks and documentation supporting Township expenditures made during the Period by former Clerk Rand Chronister to determine that all were for a proper public purpose.

As detailed in the "Supplement to the Special Audit Report", we noted 29 Township checks issued during the Period totaling \$28,195 were deposited into a personal checking account of Lynda Chronister, the wife of former Township Clerk Rand Chronister. These checks were made payable to a fictitious employee or vendors with whom the Township did not conduct business, and contained fraudulent endorsements and trustee signatures.

In addition, we noted three Township checks totaling \$3,699 were issued to Ohio Edison and two Township checks totaling \$676 were paid to Sprint Phone Company. These five payments were credited to the personal accounts of Rand Chronister for electricity and phone services provided to his personal residence.

2. We identified significant revenue sources of the Township and determined whether those revenues were recorded in the Township's receipts journal and deposited into the Township's bank account.

We noted all significant revenue sources were recorded and deposited.

3. On September 20, 2000, we held an Exit Conference with the following Township officials: Ms. Diane Drawl, Clerk; Mr. Blake Peterson, Trustee; and Mr. Tom Gladd, Trustee. The attendees were given five days to respond to this Special Audit. No response was received.

Our detailed procedures and the results of applying these procedures are contained in the attached "Supplement to the Special Audit Report". Because these procedures do not constitute an examination conducted in accordance with generally accepted auditing standards, we do not express an opinion or limited assurance on any of the accounts or items referred to above. Also, we express no opinion on the Township's internal control system over financial reporting or any part thereof. Had we performed additional procedures or had we conducted an examination of the financial statements in accordance with generally accepted auditing standards, other matters might have come to our attention that would have been reported to you. This report relates only to transactions relating to the above procedures, and does not extend to any financial statements of the Township, taken as a whole.

This report is intended for the use of the specified users listed above and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. Reports by the Auditor of State are a matter of public record and use by other components of state government or local government officials is not limited.



Jim Petro
Auditor of State

July 28, 2000

SUPPLEMENT TO THE SPECIAL AUDIT REPORT

BACKGROUND INFORMATION

- May 1994** Mr. Rand Chronister, who at that time was serving as the Clerk of Mecca Township, and his wife Lynda were indicted by the Trumbull County Grand Jury for depositing five checks which the Township received from Trumbull County into their private checking account.
- September 1995** Rand Chronister plead guilty to a dereliction of duty charge and received a 30-day suspended jail sentence, \$750 fine and two year's probation. Lynda Chronister plead guilty to an attempted forgery charge and received a 3-month suspended jail sentence, a \$1,000 fine and three years probation. The Chronister's maintained their innocence throughout. Rand Chronister claimed that someone took the checks from their mailbox and deposited them into their personal bank account to discredit them.
- November 1995** Rand Chronister lost his re-election for Mecca Township Clerk to Ms. Diane Palmer.
- September, 1997** At a Trustee meeting held on September 15th, Ms. Palmer announced that she was resigning effective October 31, 1997.
- October 1997** On October 24th Rand Chronister submitted a letter to the Mecca Township Trustees seeking appointment as Township clerk. Along with this letter he submitted petitions with 204 signatures showing support for his appointment.
- November 1997** At a special meeting held on November 8th, Trustees Timothy Francis and Michael Colello voted to appoint Rand Chronister as Township Clerk. The third trustee, Daryl Black voted against the appointment.
- November 1999** Rand Chronister lost the election of Clerk to Ms. Diane Drawl and announced that he was resigning effective November 14th. He turned over Township records to Diane Drawl on November 5th. While preparing checks to be approved at the Board meeting scheduled November 22nd, Ms. Drawl noticed that the last check approved at the previous meeting was No.10820 and the first unused check available for her to use was No.10828. She located checks No.10821 through No.10827 in the records which Rand Chronister had transferred to her and noticed that some of the checks contained signatures which did not appear to be the authentic signatures of the trustees. Ms. Drawl submitted all of the checks to the Trustees at the November 22nd meeting. The trustees noted that two checks did not have any signatures and the signatures on two others were not their authentic signatures.

SUPPLEMENT TO THE SPECIAL AUDIT REPORT

BACKGROUND INFORMATION (Continued)

- November 1999
(Continued)** Ms. Drawl checked with the bank to determine if the checks had cleared. When it was discovered that they had cleared, she met with the bank manager, Chuck Commons. He suggested that the Trustees sign forgery affidavits. On November 23rd, trustee Blake Peterson and Diane Drawl reviewed the minutes of the meetings to see if any other check gaps existed. They found gaps existed from April through October. The check copies were found and all appeared to be odd, having fraudulent signatures or incorrect invoices attached to the corresponding checks. Blake Peterson contacted the Trumbull County Prosecutor. At the direction of the Prosecutor, Diane closed the account and opened up a new one. The checks in question were turned over to the Trumbull County Sheriff's Department who has been heading an investigation into this matter.
- December 1999** We received a letter dated December 2, 1999 from Mark S. Finnamore, Township Legal Counsel requesting a special audit on behalf of the Board of Trustees. This request was based upon the fact that the newly-elected Clerk, Diane Drawl, had discovered Township checks totaling approximately \$30,000 which were made payable to unknown vendors and reflected forged signatures of the Township Trustees. According to the request, these checks were negotiated and deposited into a personal bank account or accounts held in the name of Lynda Chronister, the wife of former Clerk Rand Chronister. On December 9, 1999, the Auditor of State's Special Audit Committee voted to initiate a special audit.

SUPPLEMENT TO THE SPECIAL AUDIT REPORT

APPLICABLE AUTHORITY

1. Ohio Revised Code Section 507.11, provides that no money belonging to the Township shall be paid out except upon an order signed personally by at least two of the Township trustees and countersigned by the Township clerk.
2. Ohio Revised Code Section 5705.45, provides that: "Any officer, employee, or other person who issues an order contrary to Section 5705.41 of the Revised Code, or who expends or authorizes the expenditure of public funds unless payments thereon are subsequently ordered as provided in Section 5705.41 of the Revised Code, or expends or authorizes the expenditure of any public funds on any such void contract, obligation or order, unless subsequently approved as provided in such section, or issues a certificate under the provision thereof which contains any false statements, shall be liable to the political subdivision on any such order contract, or obligation." The clerk would be jointly and severally liable in person and upon any official bond he has given to the Township, and the prosecuting attorney has the duty to recover the money for the Township, or a taxpayer may institute the action if the prosecuting attorney fails to act.
3. Section 149.40 Revised Code, states that any document, device or item, regardless of physical form or characteristic, created or received by or coming under the jurisdiction of any public office of the state or its political subdivisions is a record. Section 149.351, Revised Code, states all records as defined in Section 149.011 are the property of the agency concerned and shall not be removed, destroyed, mutilated, transferred, or otherwise damaged or disposed of in whole or in part. Such records shall be delivered by outgoing officials and employees to their successors and shall not be otherwise removed, transferred or destroyed unlawfully.
4. Section 149.351 Revised Code, states all records are the property of the public office and shall not be removed, destroyed, mutilated, transferred, or otherwise damaged or disposed of, in whole or in part, except as provided by law or under the rules adopted by the records commissions provided for under Ohio Revised Code Sections 149.38 to 149.42.

SUPPLEMENT TO THE SPECIAL AUDIT REPORT

ISSUE NO.1 - DETERMINE WHETHER ALL TOWNSHIP EXPENDITURES DURING THE PERIOD WERE FOR A PROPER PUBLIC PURPOSE
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PROCEDURES

1. We obtained all of the Township's expenditure ledgers, vouchers, and canceled checks for the Period.
2. We reviewed the Township's policy manual to determine any Township policy which governed the expenditures of the Township.
3. In order to determine the completeness of the cancelled checks on file at the Township and the expenditures recorded in the expenditure ledger, we reviewed the minutes, monthly bank reconciliations, and monthly check registers and identified the first and last check issued during the Period. We then reviewed the numerical sequence of checks recorded in the expenditure journal and approved in the minutes and identified any that were missing. In addition, we obtained all cancelled checks on file at the Township and sorted them into numerical order and identified any that were missing.
4. We agreed all expenditures recorded in the Township's ledgers to canceled checks. We determined whether the checks were signed by authorized signatories; whether payees' names on the checks corresponded with those on the invoices; whether checks were endorsed by the payees; and whether the dates of the checks, payees, check numbers, and the amounts were the same as the data posted to the appropriations ledger and the cash book. We scanned the numerical sequence of the cancelled checks
5. Using the vouchers and attached invoices, we listed the check number, date, amount and payee, and determined whether: (a) voucher amounts agreed with the purchase order, (b) expenditures were for a proper public purpose, (c) expenditures were posted to the proper fund, (d) expenditures were properly approved, (e) discounts, if applicable, were taken, (f) amounts were within appropriations, (g) expenditures were adequately supported by original documents, and (h) amounts agreed among related documents and that computations were correct.

RESULTS

1. We reviewed all canceled checks on file at the Township and noted that 34 were missing. We obtained copies of 26 of the 34 missing checks from the Trumbull County Sheriff's Office, which had already obtained them from the bank. We obtained copies of the remaining 8 missing checks from the bank.

SUPPLEMENT TO THE SPECIAL AUDIT REPORT

2. The Township has not developed and/or adopted a policies/procedures manual.
3. We noted thirty-four (34) irregularities when reviewing all Township expenditures. Twenty-six (26) of these thirty-four (34) irregularities were checks which were originally missing from the Township's files and which we had to obtain from the Trumbull County Sheriff's Office. The thirty-four (34) irregularities were as follows:
 - A. Four (4) checks totaling \$7,813 were made payable to Linda Baker for alleged services. According to Township payroll records and discussions with Township officials, the Township had never employed an individual by the name of Linda Baker, but had previously employed Debbie Baker. Debbie Baker was interviewed by Detective Tackett of the Trumbull County Sheriff's Office regarding the four questionable checks totaling \$7,813. Debbie Baker stated she neither received those checks nor knew those checks existed. It was also noted during a review of Township payroll records that the social security number which was reflected on the payroll records for Linda Baker was actually the social security number of Lynda Chronister. When reviewing Lynda Chronister's personal checking account bank statements and deposit information, which we obtained from the Trumbull County Sheriff's Office, we noted these payments were co-endorsed by Lynda Chronister and deposited into her personal checking account.
 - B. Ten (10) checks totaling \$4,691 were made payable to Terry Gardner, a Township employee, however, these checks were deposited into the personal checking account of Lynda Chronister. In an interview with Detective Tackett of the Trumbull County Sheriff's Office, Mr. Gardner stated he neither received those checks nor knew those checks existed. In two instances, the checks were co-endorsed by Lynda Chronister with the notation "mother" appearing under her signature. Lynda Chronister is not Terry Gardner's mother.
 - C. Three (3) checks totaling \$2,820 were made payable to CCC of Ohio. This organization was unknown to the Township Trustees and the checks were deposited into the personal checking account of Lynda Chronister. We contacted the Secretary of State's Office to inquire whether this organization is/was registered to conduct business in the State of Ohio. The Secretary of State's Office has no record of this organization. In one instance, the invoice supporting payment was a hand written invoice on a generic billing form. The other 2 vouchers were missing from Township records. One check was endorsed by a handwritten "for deposit only" and the other two checks were endorsed by a handwritten "CCC of OHIO".

SUPPLEMENT TO THE SPECIAL AUDIT REPORT

- D. Twelve (12) checks totaling \$12,871 were issued to seven different unknown vendors. All twelve checks were endorsed by a hand written "deposit only" and deposited into the personal checking account of Lynda Chronister. Only two voucher packages were available to support two of the expenditures. The remaining ten vouchers were missing. Of the two vouchers that were available:
- I. One contained an invoice to "The Beury Company" which appeared to be created on a personal computer using green-bar paper. As noted in the Township minutes and conveyed to us by Trustee Blake Peterson, the Township had previously conducted business with "The Beury Equipment Company" to purchase a "dump body" and a "hydraulic system". The invoices for these two purchases were on file at the Township and were not created on green-bar paper. The address on all three of the invoices were the same. We contacted Brian Beury of The Buery Equipment Company and provided him with copies of the three invoices. Mr. Beury confirmed that the green-bar invoice was not an invoice of The Beury Equipment Company and those services were not provided. Mr. Beury stated he had never seen the green-bar invoice.
 - II. In the other instance, the check was issued to a vendor whose name differed from the name on the invoice.
- E. Three (3) checks totaling \$3,699 were issued to Ohio Edison and were not applied to the credit of the Township's account with Ohio Edison. Two of the vouchers did not contain billing statements to support the payments made and one voucher had statements from a prior month's paid billing attached to the voucher. According to documentation which the Trumbull County Sheriff's Office obtained from Ohio Edison, those payments were credited by Ohio Edison to the personal account of Rand Chronister for electricity provided to his personal residence.
- F. Two (2) checks totaling \$676 were issued to Sprint Phone Company and were not applied to the credit of the Township's account with Sprint Phone Company. One voucher did not contain a billing statement to support the payment made and the other had a statement from a prior month's paid billing attached to the voucher. According to documentation which the Trumbull County Sheriff's Office obtained from Sprint Phone Company, those payments were credited by the Sprint Phone Company to the personal account of Rand Chronister for phone services provided to his personal residence.

All thirty-four (34) expenditures described above were certified by former Township Clerk Rand Chronister.

4. We attempted to interview Mr. Rand Chronister with respect to all of the transactions which are detailed in this report. Mr. Chronister's attorney stated to us that Mr. Chronister would not participate in an interview due to the pending criminal trial related to those same transactions.

SUPPLEMENT TO THE SPECIAL AUDIT REPORT

FINDING FOR RECOVERY

During the Period November 1, 1997 through November 2, 1999, the following thirty-four (34) checks totaling \$32,570 were drawn from the Township's bank account by Township Clerk Rand Chronister which constitute an illegal expenditure of public funds:

1. Four (4) checks totaling \$7,813 were made payable to Linda Baker for alleged services. According to Township payroll records and discussions with Township officials, the Township had never employed an individual by the name of Linda Baker, but had previously employed Debbie Baker. Debbie Baker was interviewed by Detective Tackett of the Trumbull County Sheriff's Office regarding the four questionable checks totaling \$7,813. Debbie Baker stated she neither received those checks nor knew those checks existed. It was also noted during a review of Township payroll records that the social security number which was reflected on the payroll records for Linda Baker was actually the social security number of Lynda Chronister. When reviewing Lynda Chronister's personal checking account bank statements and deposit information, which we obtained from the Trumbull County Sheriff's Office, we noted these payments were co-endorsed by Lynda Chronister and deposited into her personal checking account.
2. Ten (10) checks totaling \$4,691 were made payable to Terry Gardner, a Township employee, however, these checks were deposited into the personal checking account of Lynda Chronister. In an interview with Detective Tackett of the Trumbull County Sheriff's Office, Mr. Gardner stated he neither received those checks nor knew those checks existed. In two instances, the checks were co-endorsed by Lynda Chronister with the notation "mother" appearing under her signature. Lynda Chronister is not Terry Gardner's mother.
3. Three (3) checks totaling \$2,820 were made payable to CCC of Ohio. This organization was unknown to the Township Trustees and the checks were deposited into the personal checking account of Lynda Chronister. We contacted the Secretary of State's Office to inquire whether this organization is/was registered to conduct business in the State of Ohio. The Secretary of State's Office has no record of this organization. In one instance, the invoice supporting payment was a hand written invoice on a generic billing form. The other 2 vouchers were missing from Township records. One check was endorsed by a handwritten "for deposit only" and the other two checks were endorsed by a handwritten "CCC of OHIO".

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SUPPLEMENT TO THE SPECIAL AUDIT REPORT

4. Twelve (12) checks totaling \$12,871 were issued to seven different unknown vendors. All twelve checks were endorsed by a hand written "deposit only" and deposited into the personal checking account of Lynda Chronister. Only two voucher packages were available to support two of the expenditures. The remaining ten vouchers were missing. Of the two vouchers that were available, we noted:
 - A. One contained an invoice to "The Beury Company" which appeared to be created on a personal computer using green-bar paper. As noted in the Township minutes and conveyed to us by Trustee Blake Peterson, the Township had previously conducted business with "The Beury Equipment Company" to purchase a "dump body" and a "hydraulic system". The invoices for these two purchases were on file at the Township and were not created on green-bar paper. The address on all three of the invoices were the same. We contacted Brian Beury of The Buery Equipment Company and provided him with copies of the three invoices. Mr. Beury confirmed that the green-bar invoice was not an invoice of The Beury Equipment Company and those services were not provided. Mr. Beury stated he had never seen the green-bar invoice.
 - B. In the other instance, the check was issued to a vendor whose name differed from the name on the invoice.
5. Three (3) checks totaling \$3,699 were issued to Ohio Edison and were not applied to the credit of the Township's account with Ohio Edison. Two of the vouchers did not contain billing statements to support the payments made and one voucher had statements from a prior month's paid billing attached to the voucher. Those payments were credited by Ohio Edison to the personal account of Rand Chronister for electricity provided to his personal residence.
6. Two (2) checks totaling \$676 were issued to Sprint Phone Company and were not applied to the credit of the Township's account with Sprint Phone Company. One voucher did not contain a billing statement to support the payment made and the other had a statement from a prior month's paid billing attached to the voucher. Those payments were credited by the Sprint Phone Company to the personal account of Rand Chronister for phone services provided to his personal residence.

In accordance with the foregoing facts, and pursuant to Ohio Revised Code Section 117.28, a Finding for Recovery is hereby issued against Lynda Chronister; Rand Chronister, the former Township Clerk; the Western Surety Company, and the Ohio Government Risk Management Plan of the State of Ohio, his bonding companies, jointly and severally, for public monies illegally expended in the amount of \$ 32,570, and in favor of Mecca Township.

SUPPLEMENT TO THE SPECIAL AUDIT REPORT

CITATIONS

1. Ohio Revised Code Section 507.11, provides that no money belonging to the Township shall be paid out except upon an order signed personally by at least two of the Township trustees and countersigned by the Township clerk.

All Township checks that were deposited into the personal checking account of Lynda Chronister contained forged signatures of the Township Trustees. We have also issued a Finding for Recovery for these monies against Lynda and Rand Chronister, the former Township Clerk, and his bonding companies.

2. Ohio Revised Code Section 5705.41(C) provides that no subdivision is to expend money except by a proper warrant drawn against an appropriate fund. In addition, Ohio Revised Code Section 5705.45, provides that: "Any officer, employee, or other person who issues an order contrary to Section 5705.41 of the Revised Code, or who expends or authorizes the expenditure of public funds unless payments thereon are subsequently ordered as provided in Section 5705.41 of the Revised Code, or expends or authorizes the expenditure of any public funds on any such void contract, obligation or order, unless subsequently approved as provided in such section, or issues a certificate under the provision thereof which contains any false statements, shall be liable to the political subdivision on any such order contract, or obligation." The clerk would be jointly and severally liable in person and upon any official bond he has given to the Township, and the prosecuting attorney has the duty to recover the money for the Township, or a taxpayer may institute the action if the prosecuting attorney fails to act.

Rand Chronister, the former Township Clerk, certified all of the expenditures which were identified in this report which were not drawn on proper warrants of the Township.

3. Section 149.40 Revised Code, states that any document, device or item, regardless of physical form or characteristic, created or received by or coming under the jurisdiction of any public office of the state or its political subdivisions is a record. Section 149.351, Revised Code, states all records as defined in Section 149.40 are the property of the agency concerned and shall not be removed, destroyed, mutilated, transferred, or otherwise damaged or disposed of in whole or in part. Such records shall be delivered by outgoing officials and employees to their successors and shall not be otherwise removed, transferred or destroyed unlawfully. Section 149.99, states that anyone who violates Section 149.351 shall forfeit not more than five hundred dollars for each offense to the state.

Thirty-four (34) canceled Township checks which were issued during the term of former Township Clerk, Rand Chronister, were missing from Township records. Copies of these checks were obtained from the bank.

SUPPLEMENT TO THE SPECIAL AUDIT REPORT

RECOMMENDATIONS

1. The small size of the Township's staff does not allow for an adequate segregation of duties. The clerk performs the monthly reconciliations, makes daily deposits and issues all checks.

We recommend that the trustees review or oversee these operations. Several days in each month should be selected to trace daily collections from the cash journal to the deposits and subsequently to the bank statement. Monthly reconciliations including all reconciling items should be reviewed for accuracy and authenticity. The trustees should review beginning and ending check numbers each month to insure that all checks are accounted for and that no gaps exist in the sequence.

2. The Township has not developed and/or adopted a policies/procedures manual.

It is recommended that the Township adopt policy statements which detail the procedures Township officials and/or employees must follow when conducting day-to-day Township business. Areas which should be addressed include job descriptions, personnel issues, the receipting process, and the expenditure process.

SUPPLEMENT TO THE SPECIAL AUDIT REPORT

ISSUE NO. 2 - DETERMINE THAT SIGNIFICANT REVENUE SOURCES DURING THE PERIOD WERE RECORDED ON THE TOWNSHIP'S FINANCIAL RECORDS

PROCEDURES

1. We reviewed prior year working papers, prior year audit reports, Township Trustee Board meeting minutes during the Period, and interviewed the current Township Clerk to determine the Township's significant revenue sources.
2. We obtained the county auditor tax settlement sheets and the state distribution transaction listings during the Period and traced checks issued by those two agencies to the receipt journal and to the bank statements.

RESULTS

1. We determined the Township's significant revenue sources were Tax Settlements, Motor Vehicle License Tax, Gas Tax, Undivided Local Government and Homestead and Rollback received from the County Auditor and Auditor of State.
2. All payments were receipted and deposited into the Township's checking account without exception.

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OFFICE OF THE AUDITOR

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MECCA 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 3, 2000