



**OXFORD TOWNSHIP
GUERNSEY COUNTY**

REGULAR AUDIT

FOR THE YEARS ENDED DECEMBER 31, 1999-1998



JIM PETRO
AUDITOR OF STATE

STATE OF OHIO

**OXFORD TOWNSHIP
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REPORT OF INDEPENDENT ACCOUNTANTS

Oxford Township
Guernsey County
P.O. Box 75
Fairview, Ohio 43736

To the Board of Trustees:

We have audited the accompanying financial statements of Oxford Township, Guernsey County, Ohio, (the Township) as of and for the years ended December 31, 1999 and 1998. 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 generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

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

In our opinion, the financial statements referred to above present fairly, in all material respects, the combined fund cash balances and reserves for encumbrances of Oxford Township, Guernsey County, as of December 31, 1999 and 1998, 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 June 22, 2000, 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.

This report is intended solely for the information and use of the management, the Board of Trustees, 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 22, 2000

OXFORD TOWNSHIP
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, 1999

	<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	\$8,050	\$14,026	\$	\$	\$	\$22,076
Intergovernmental	5,756	61,841	5,322	3,869		76,788
Interest	37				240	277
Miscellaneous	1,620	22,803				24,423
Total Cash Receipts	<u>15,463</u>	<u>98,670</u>	<u>5,322</u>	<u>3,869</u>	<u>240</u>	<u>123,564</u>
Cash Disbursements:						
Current:						
General Government	10,255					10,255
Public Safety		4,200				4,200
Public Works	495	59,223				59,718
Health		3,100				3,100
Debt Service:						
Redemption of Principal			3,000			3,000
Interest and Fiscal Charges		50	163			213
Capital Outlay		52,552		2,536		55,088
Total Cash Disbursements	<u>10,750</u>	<u>119,125</u>	<u>3,163</u>	<u>2,536</u>		<u>135,574</u>
Total Receipts Over/(Under) Disbursements	<u>4,713</u>	<u>(20,455)</u>	<u>2,159</u>	<u>1,333</u>	<u>240</u>	<u>(12,010)</u>
Other Financing Receipts:						
Proceeds from Sale of Public Debt:						
Sale of Notes		9,350	650			10,000
Total Other Financing Receipts		<u>9,350</u>	<u>650</u>			<u>10,000</u>
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements	4,713	(11,105)	2,809	1,333	240	(2,010)
Fund Cash Balances, January 1, 1999	3,979	57,463	976	0	7,070	69,488
Fund Cash Balances, December 31, 1999	<u>\$8,692</u>	<u>\$46,358</u>	<u>\$3,785</u>	<u>\$1,333</u>	<u>\$7,310</u>	<u>\$67,478</u>
Reserve for Encumbrances, December 31, 1999	<u>\$6</u>	<u>\$27</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$33</u>

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

OXFORD TOWNSHIP
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, 1998

	<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	\$7,882	\$13,759	\$	\$	\$	\$21,641
Intergovernmental	9,575	99,871	4,463	3,869		117,778
Interest					245	245
Miscellaneous	19	3,032				3,051
Total Cash Receipts	<u>17,476</u>	<u>116,662</u>	<u>4,463</u>	<u>3,869</u>	<u>245</u>	<u>142,715</u>
Cash Disbursements:						
Current:						
General Government	16,028					16,028
Public Safety		3,822				3,822
Public Works	583	61,364				61,947
Health		2,600				2,600
Debt Service:						
Redemption of Principal			3,000			3,000
Interest and Fiscal Charges			487			487
Capital Outlay		2,866		3,869		6,735
Total Cash Disbursements	<u>16,611</u>	<u>70,652</u>	<u>3,487</u>	<u>3,869</u>		<u>94,619</u>
Total Receipts Over/(Under) Disbursements	<u>865</u>	<u>46,010</u>	<u>976</u>		<u>245</u>	<u>48,096</u>
Other Financing Receipts/(Disbursements):						
Transfers-In		200				200
Transfers-Out	(200)					(200)
Total Other Financing Receipts/(Disbursements)	<u>(200)</u>	<u>200</u>				<u>0</u>
Excess of Cash Receipts and Other Financing Receipts Over/Under Cash Disbursements and Other Financing Disbursements	<u>665</u>	<u>46,210</u>	<u>976</u>		<u>245</u>	<u>48,096</u>
Fund Cash Balances, January 1, 1998	<u>3,314</u>	<u>11,253</u>	<u>0</u>	<u>0</u>	<u>6,825</u>	<u>21,392</u>
Fund Cash Balances, December 31, 1998	<u>\$3,979</u>	<u>\$57,463</u>	<u>\$976</u>	<u>\$0</u>	<u>\$7,070</u>	<u>\$69,488</u>
Reserve for Encumbrances, December 31, 1998	<u>\$54</u>	<u>\$2,297</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$2,351</u>

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

**OXFORD TOWNSHIP
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1999 AND 1998**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of The Entity

Oxford Township, Guernsey County, (the Township) is a body corporate and politic established to exercise the rights and privileges conveyed to it by the constitution and laws of the State of Ohio. The Township is directed by a publicly-elected three-member Board of Trustees. The Township provides general governmental services, including road and bridge maintenance, cemetery maintenance, fire protection and emergency medical services. The Township contracts with the Village of Quaker City, Village of Antrim, Village of Old Washington, and Village of Fairview to provide fire services on behalf of the Township.

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

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:

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

Federal Emergency Management Agency (FEMA) Fund - This fund receives federal money to repair, replace, and improve damage incurred by the Township.

OXFORD TOWNSHIP
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1999 AND 1998
(Continued)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Fund Accounting (Continued)

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 Fund:

General Obligation Note Retirement Fund - This fund receives gasoline tax money to pay principal and interest payments for the purchase of a Township vehicle.

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 Fund:

Public Works Fund - The Township received a grant from the State of Ohio to replace and repair culverts on Township roads.

5. Fiduciary Funds (Trust Funds)

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

Cemetery Bequest Fund - This fund receives interest for the maintenance and upkeep of Township cemetery lots.

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.

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.

**OXFORD TOWNSHIP
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1999 AND 1998
(Continued)**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Budgetary Process (Continued)

A summary of 1999 and 1998 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.

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:

	<u>1999</u>	<u>1998</u>
Demand deposits	\$61,511	\$63,519
Certificates of deposit	5,967	5,969
Total deposits	\$67,478	\$69,488

Deposits: Deposits are insured by the Federal Deposit Insurance Corporation.

3. BUDGETARY ACTIVITY

Budgetary activity for the years ending December 31, 1999 and 1998, follows:

1999 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$12,459	\$15,463	\$3,004
Special Revenue	77,352	108,020	30,668
Debt Service	2,616	5,972	3,356
Capital Projects		3,869	3,869
Fiduciary		240	240
Total	\$92,427	\$133,564	\$41,137

1999 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$15,464	\$10,756	\$4,708
Special Revenue	128,123	119,152	8,971
Debt Service	3,243	3,163	80
Capital Projects		2,536	(2,536)
Total	\$146,830	\$135,607	\$11,223

**OXFORD TOWNSHIP
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1999 AND 1998
(Continued)**

3. BUDGETARY ACTIVITY (Continued)

1998 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$16,440	\$17,476	\$1,036
Special Revenue	114,710	116,862	2,152
Debt Service	3,487	4,463	976
Capital Projects		3,869	3,869
Fiduciary		245	245
Total	\$134,637	\$142,915	\$8,278

1998 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$14,646	\$16,865	(\$2,219)
Special Revenue	76,000	72,949	3,051
Debt Service	3,487	3,487	0
Capital Projects		3,869	(3,869)
Total	\$94,133	\$97,170	(\$3,037)

Expenditures plus encumbrances exceeded appropriations for the Capital Projects-Public Works Fund at December 31, 1999, and the General Fund and Capital Projects-Public Works Fund at December 31, 1998.

4. PROPERTY TAX

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

Public utilities are also taxed on personal and real property located within the Township.

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

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

**OXFORD TOWNSHIP
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1999 AND 1998
(Continued)**

5. DEBT

Debt outstanding at December 31, 1999, was as follows:

	Principal	Interest Rate
General Obligation Notes	\$10,000	7%
Total	\$10,000	

The general obligation notes were issued to finance the purchase of a new truck to be used for Township road maintenance. The notes were issued for \$10,000, with annual installments of \$2,000, plus interest, over 5 years. The notes are collateralized solely by the Township's taxing authority.

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

Year ending December 31:	General Obligation Notes
2000	\$2,439
2001	2,439
2002	2,439
2003	2,439
2004	2,439
Total	\$12,195

6. RETIREMENT SYSTEMS

The Township Clerk and Trustees belong to the Public Employees Retirement System (PERS) of Ohio. PERS is a cost-sharing, multiple-employer plan which 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 1999 and 1998, members of PERS contributed 8.5% of their gross salaries. The Township contributed an amount equal to 13.55% of participants' gross salaries. The Township has paid all contributions required through December 31, 1999.

7. RISK MANAGEMENT

The Township has obtained commercial insurance for the following risks:

- Comprehensive property and general liability
- Vehicles

The Township is uninsured for the following risks:

- Errors and omissions

**OXFORD TOWNSHIP
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1999 AND 1998
(Continued)**

8. CONTINGENT LIABILITIES

Amounts received from grantor agencies are subject to audit and adjustment by the grantor, principally the federal government. Any disallowed expenditures made by the Township may require refunding to the grantor and those amounts, which may be disallowed, if any, are not presently determinable.

9. RELATED PARTY TRANSACTIONS

The Township Trustees purchased a truck from the Township Clerk for \$2,800, which is below the market value of the truck. Title to the vehicle passed to the Township Trustees in 1998 and is to be used for Township road maintenance.



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

Oxford Township
Guernsey County
P.O. Box 75
Fairview, Ohio 43736

To the Board of Trustees:

We have audited the accompanying financial statements of Oxford Township, Guernsey County, Ohio (the Township), as of and for the years ended December 31, 1999 and 1998, and have issued our report thereon dated June 22, 2000. We conducted our audit in accordance with generally accepted auditing standards 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 instances of noncompliance that are required to be reported under *Government Auditing Standards* which are described in the accompanying Schedule of Findings as items 1999-41030-001 through 1999-41030-004. We also noted certain immaterial instances of noncompliance that we have reported to management of the Township in a separate letter dated June 22, 2000.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Township's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses. However, we noted other matters involving the internal control over financial reporting that do not require inclusion in this report, that we have reported to management of the Township in a separate letter dated June 22, 2000.

Oxford Township
Guernsey County
Report of Independent Accountants on Compliance and on
Internal Control Required by *Government Auditing Standards*
Page 2

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

A handwritten signature in black ink, appearing to read "Jim Petro", with a large, stylized flourish at the end.

Jim Petro
Auditor of State

June 22, 2000

**OXFORD TOWNSHIP
SCHEDULE OF FINDINGS
DECEMBER 31, 1999 AND 1998**

FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS
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FINDING NUMBER 1999-41030-001

Finding for Adjustment

Ohio Rev. Code § 5705.10 states that all revenue derived from a specific source shall be credited to a special fund for the purpose for which the monies were received.

In 1999, the Clerk recorded tax settlement monies into the General Fund in the amount of \$1,156; however, the amount was allocated to the Cemetery Fund by the County Auditor.

A finding for adjustment is hereby issued against the General Fund of Oxford Township in the amount of \$1,156, in favor of the Cemetery Fund. The Clerk has posted this adjustment to the Township's financial statements, and this adjustment is reflected in the accompanying 1999 financial statements.

FINDING NUMBER 1999-41030-002

Noncompliance Citation

Ohio Rev. Code § 5705.41(D) states that no subdivision or taxing unit shall make any contract or order any expenditure of money unless there is attached thereto a certificate of the fiscal officer of the subdivision that the amount required to meet the same has been lawfully appropriated for such purpose and is in the treasury or in the process of collection to the credit of an appropriate fund free from any previous encumbrances. Every such contract made without such a certificate shall be null and void and no warrant shall be issued in payment of any amount due thereon.

This section also provides two "exceptions" to the above requirements:

- A. Then and Now Certificate - If no certificate is furnished as required, upon receipt of the fiscal officer's certificate that a sufficient sum was appropriated and free of any previous encumbrances, the Board of Trustees may authorize the issuance of a warrant in payment of the amount due upon such contract or order by resolution within 30 days from the receipt of such certificate, if such expenditure is otherwise valid.

- B. If the amount involved is less than one thousand dollars, the fiscal officer may authorize it to be paid without the affirmation of the Board of Trustees.

All of the obligations paid by the Township had a statement attached indicating the purchase was lawfully appropriated or in the process of collection to the credit of the appropriate fund, free from any previous encumbrance; however, this certification was dated subsequent to incurring the obligation for 50% of 1999 transactions and 42% of 1998 transactions tested.

We recommend the Township monitor the use of purchase orders more carefully to help ensure expenditures are certified as to the availability of funds prior to incurring the obligation.

**OXFORD TOWNSHIP
SCHEDULE OF FINDINGS
DECEMBER 31, 1999 AND 1998
(Continued)**

**FINDINGS RELATED TO THE FINANCIAL STATEMENTS
REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS (Continued)**

FINDING NUMBER 1999-41030-003

Noncompliance Citation

Ohio Rev. Code § 5705.41(B) provides that no subdivision or taxing unit shall make any expenditure of money unless it has been properly appropriated. The following funds had expenditures plus encumbrances in excess of appropriations as of December 31, 1999:

	<u>Excess</u>
<u>Capital Projects</u>	
Public Works Fund	\$ 2,536

The following accounts had expenditures plus encumbrances in excess of appropriations as of December 31, 1998:

	<u>Excess</u>
General Fund	\$ 2,219
<u>Capital Projects</u>	
Public Works Fund	3,869

We recommend the Township establish internal control procedures to prevent expenditures from exceeding appropriations throughout the fiscal year.

FINDING NUMBER 1999-41030-004

Noncompliance Citation

Proper Accounting for FEMA Receipts and Expenditures

44 C.F.R. § 206.205(b)(1) requires grantees to make an accounting to the FEMA Regional Director, including certifying cost eligibility. Auditor of State Bulletin 98-013 provides guidelines for the proper accounting of grants received from the FEMA. The Bulletin indicates when a portion or all of the work has been completed and paid, that the entity reimburse the fund(s) used to pay the goods and/or services by creating an invoice payable from the fund that made the original payment to the FEMA fund. The invoice should identify the amounts that were previously paid and show the portions that are being charged to the FEMA fund.

The Township received monies from the Federal Emergency Management Agency (FEMA) during the audit period. The Township reimbursed the General and Special Revenue Funds for expenditures made on behalf of the FEMA Fund; however, adequate documentation was not presented to support all of the FEMA Fund expenditures made to reimburse the other funds. As a result, FEMA may de-obligate federal funds already reimbursed to the Township for work completed. FEMA has made site visits to the Township and is now receiving the documentation needed to support the allowability of the expenditures.

**OXFORD TOWNSHIP
SCHEDULE OF FINDINGS
DECEMBER 31, 1999 AND 1998
(Continued)**

FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS (Continued)
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FINDING NUMBER 1999-41030-004 (Continued)

Noncompliance Citation (Continued)

Proper Accounting for FEMA Receipts and Expenditures (Continued)

We recommend the Township develop procedures to ensure proper accounting treatment of FEMA grants by preparing and maintaining invoices for all funds which will subsequently be reimbursed by the FEMA Fund. This will help deter unsupported expenditures, possible questioned costs, and possible de-obligation of federal monies.



STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

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OXFORD TOWNSHIP

GUERNSEY 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 19, 2000**