



**VILLAGE OF SENECVILLE  
GUERNSEY COUNTY**

**REGULAR AUDIT**

**FOR THE YEARS ENDED DECEMBER 31, 1998-1997**



**JIM PETRO  
AUDITOR OF STATE**

STATE OF OHIO



VILLAGE OF SENECAVILLE  
GUERNSEY COUNTY  
JANUARY 1,1997 TO DECEMBER 31, 1998

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**Report of Independent Accountants**

Village Council  
Village of Senecaville  
Guernsey County  
201 High Street-Rear, P O Box #5  
Senecaville, Ohio 43780

We have audited the accompanying financial statements of the Village of Senecaville, Guernsey County, as of and for the years ended December 31, 1998 and December 31, 1997. These financial statements are the responsibility of the Village's management. Our responsibility is to express an opinion on these financial statements based on our 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 Village prepares its financial statements on the basis of accounting prescribed or permitted by the Auditor of State, which is a comprehensive basis of accounting other than generally accepted accounting principles.

In our opinion, the financial statements referred to above present fairly, in all material respects, the combined fund cash balances and reserves for encumbrances of the Village of Senecaville, Guernsey County, as of December 31, 1998 and December 31, 1997, 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 August 27, 1999 on our consideration of the Village's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

Village of Senecaville  
Guernsey County  
Report of Independent Accountants  
Page 2

This report is intended solely for the information and use of the management and Village Council and other officials authorized to receive this report under Section 117.26, Ohio Revised Code, and is not intended to be and should not be used by anyone other than these specified parties.

JIM PETRO  
Auditor of State

August 27, 1999

VILLAGE OF SENECAVILLE  
GUERNSEY COUNTY

COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND CHANGES IN  
FUND CASH BALANCES - ALL GOVERNMENTAL FUND TYPES  
FUND FOR THE YEAR ENDED DECEMBER 31, 1998

	<u>Governmental Fund Types</u>		<u>Total</u>
	<u>General</u>	<u>Special Revenue</u>	<u>(Memorandum Only)</u>
Cash Receipts:			
Local Taxes	\$6,499	\$19,963	\$26,462
Intergovernmental	23,087	16,161	39,248
Charges for Services	0	6,118	6,118
Fines, License and Permits	3,869	132	4,001
Miscellaneous	<u>3,870</u>	<u>3,978</u>	<u>7,848</u>
Total Cash Receipts	37,325	46,352	83,677
Cash Disbursements:			
Security of Persons and Property	7,916	15,482	23,398
Public Health Services	199	0	199
Transportation	0	32,395	32,395
General Government	<u>20,506</u>	<u>0</u>	<u>20,506</u>
Total Cash Disbursements	<u>28,621</u>	<u>47,877</u>	<u>76,498</u>
Excess of Cash Receipts Over/(Under) Cash Disbursement	8,704	(1,525)	7,179
Fund Cash Balances January 1, 1998	<u>12,408</u>	<u>30,998</u>	<u>43,406</u>
Fund Cash Balances, December 31, 1998	<u>\$21,112</u>	<u>\$29,473</u>	<u>\$50,585</u>
Reserve for Encumbrances, December 31, 1998	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

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

VILLAGE OF SENECAVILLE  
GUERNSEY COUNTY

STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS AND CHANGES IN FUND  
CASH BALANCES - PROPRIETARY FUND TYPES  
FOR THE YEAR ENDED DECEMBER 31, 1998

	<u>Enterprise</u>
Non-Operating Cash Receipts:	
Local Taxes	\$28,187
Intergovernmental Revenues	<u>95,028</u>
Total Non-Operating Cash Receipts	123,215
Non-Operating Cash Disbursements:	
Debt Service	28,186
Other Non-Operating Cash Disbursements	<u>72,440</u>
Total Non-Operating Cash Disbursements	<u>100,626</u>
Net Receipts Over/(Under) Disbursements	22,589
Fund Cash Balances, January 1, 1998	<u>8,140</u>
Fund Cash Balances, December 31, 1998	<u><u>\$30,729</u></u>

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



VILLAGE OF SENECAVILLE  
GUERNSEY COUNTY

COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND CHANGES IN  
FUND CASH BALANCES - ALL GOVERNMENTAL FUND TYPES  
FUND FOR THE YEAR ENDED DECEMBER 31, 1997

	<u>Governmental Fund Types</u>		<u>Total</u>
	<u>General</u>	<u>Special Revenue</u>	<u>(Memorandum Only)</u>
Cash Receipts:			
Local Taxes	\$4,986	\$17,776	\$22,762
Intergovernmental	17,225	20,512	37,737
Charges For Services	0	6,299	6,299
Fines, License and Permits	3,964	0	3,964
Miscellaneous	1,549	1,187	2,736
<b>Total Cash Receipts</b>	<b>27,724</b>	<b>45,774</b>	<b>73,498</b>
Cash Disbursements:			
Security of Persons and Property	7,905	21,706	29,611
Public Health Services	106	0	106
Transportation	0	17,283	17,283
General Government	21,006	0	21,006
<b>Total Cash Disbursements</b>	<b>29,017</b>	<b>38,989</b>	<b>68,006</b>
Excess of Cash Receipts Over/(Under) Cash Disbursements	(1,293)	6,785	5,492
Fund Cash Balances January 1, 1997	13,701	24,213	37,914
Fund Cash Balances, December 31, 1997	<u>\$12,408</u>	<u>\$30,998</u>	<u>\$43,406</u>
Reserve for Encumbrances, December 31, 1997	<u>\$4,010</u>	<u>\$9,924</u>	<u>\$13,934</u>

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

VILLAGE OF SENECVILLE  
GUERNSEY COUNTY

STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS AND CHANGES IN FUND  
CASH BALANCES - PROPRIETARY FUND TYPES  
FOR THE YEAR ENDED DECEMBER 31, 1997

	<u>Enterprise</u>
Non-Operating Cash Receipts:	
Local Taxes	\$25,816
Intergovernmental Revenues	99,754
Miscellaneous	997
	<u>126,567</u>
Total Non-Operating Cash Receipts	126,567
Non-Operating Cash Disbursements:	
Debt Service	28,187
Other Non-Operating Cash Disbursements	108,184
	<u>136,371</u>
Total Non-Operating Cash Disbursements	136,371
Net Receipts Over/(Under) Disbursements	(9,804)
Fund Cash Balances, January 1, 1997	<u>17,944</u>
Fund Cash Balances, December 31, 1997	<u><u>\$8,140</u></u>

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

VILLAGE OF SENECAVILLE  
GUERNSEY COUNTY  
NOTES TO THE FINANCIAL STATEMENTS

1. Summary of Significant Accounting Policies

A. Description of the Entity

The Village of Senecaville, Guernsey County, is a body corporate and politic established to exercise the rights and privileges conveyed to it by the constitution and laws of the State of Ohio. The Village is directed by a publicly-elected six-member Council. The Village provides general governmental services, including sewer utility, maintenance of Village roads (public works), and provides police services and fire protection (public safety).

The Village's management believes these financial statements present all activities for which the Village is financially accountable.

B. Basis of Accounting

These financial statements follow the basis of accounting prescribed or permitted by the Auditor of State, which is similar to the cash receipts and disbursements basis of accounting. Receipts are recognized when received in cash rather than when earned, and disbursements are recognized when a payment is made 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 Investment Deposits

Interest-bearing demand deposits are valued at cost.

D. Fund Accounting

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

General Fund

The General Fund is the general operating fund. It is used to account for all financial resources except those required to be accounted for in another fund.

Special Revenue Funds

These funds are used to account for proceeds from specific sources (other than from trusts or for capital projects) that are restricted to expenditure for specific purposes. The Village had the following significant Special Revenue Funds:

Street Construction, Maintenance and Repair Fund- This fund receives property tax, gasoline tax and motor vehicle tax money to construct, maintain and repair Village streets.

Fire Levy Fund- This fund receives property tax and fire protection contract revenue to provide fire protection to the Village and surrounding areas.

Police Levy Fund- This fund receives property tax and mayor's court revenue to provide police protection to the Village and surrounding areas.

VILLAGE OF SENECAVILLE  
GUERNSEY COUNTY  
NOTES TO THE FINANCIAL STATEMENTS

1. Summary of Significant Accounting Policies (Continued)

D. Fund Accounting (Continued)

Enterprise Funds

These funds account for operations that are similar to private business enterprises where management intends that the significant costs of providing certain goods or services will be recovered through user charges. The Village had the following significant Enterprise Fund:

Sewer Fund- This fund receives various grant revenues and debt proceeds to construct a sanitary sewer system within the Village.

E. Budgetary Process

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

Appropriations

Budgetary expenditures (i.e., disbursements and encumbrances) may not exceed appropriations at the fund, function or object level of control, and appropriations may not exceed estimated resources. The Council 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.

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.

Encumbrances

The Ohio Revised Code requires the Village to reserve (encumber) appropriations when commitments are made. Encumbrances outstanding at year end are carried over and need not be reappropriated. The Village did not encumber all commitments required by Ohio law.

A summary of 1998 and 1997 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

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

	<u>1998</u>	<u>1997</u>
Demand Deposits	<u>\$81,314</u>	<u>\$51,546</u>

Deposits:

Deposits are insured by the Federal Deposit Insurance Corporation.

VILLAGE OF SENECAVILLE  
GUERNSEY COUNTY  
NOTES TO THE FINANCIAL STATEMENTS

3. Budgetary Activity

Budgetary activity for the years ending December 31, 1998 and December 31, 1997 was as follows:

1998 Budgeted vs. Actual Receipts

<u>Fund Type</u>	<u>Budgeted Receipts</u>	<u>Actual Receipts</u>	<u>Variance</u>
General	\$29,472	\$37,325	\$7,853
Special Revenue	60,322	46,352	(13,970)
Enterprise	91,023	123,215	32,192
	<hr/>	<hr/>	<hr/>
Total	<u>\$180,817</u>	<u>\$206,892</u>	<u>\$26,075</u>

1998 Budgeted vs. Actual Budgetary Basis Expenditures

<u>Fund Type</u>	<u>Appropriation Authority</u>	<u>Budgetary Expenditures</u>	<u>Variance</u>
General	\$39,741	\$28,621	\$11,120
Special Revenue	91,318	47,877	43,441
Enterprise	35,625	100,626	(65,001)
	<hr/>	<hr/>	<hr/>
Total	<u>\$166,684</u>	<u>\$177,124</u>	<u>(\$10,440)</u>

1997 Budgeted vs. Actual Receipts

<u>Fund Type</u>	<u>Budgeted Receipts</u>	<u>Actual Receipts</u>	<u>Variance</u>
General	\$23,902	\$27,724	\$3,822
Special Revenue	47,330	45,774	(1,556)
Enterprise	113,766	126,567	12,801
	<hr/>	<hr/>	<hr/>
Total	<u>\$184,998</u>	<u>\$200,065</u>	<u>\$15,067</u>

VILLAGE OF SENECAVILLE  
GUERNSEY COUNTY  
NOTES TO THE FINANCIAL STATEMENTS

3. Budgetary Activity (Continued)

1997 Budgeted vs. Actual Budgetary Basis Expenditures

<u>Fund Type</u>	<u>Appropriation Authority</u>	<u>Budgetary Expenditures</u>	<u>Variance</u>
General	\$37,602	\$33,027	\$4,575
Special Revenue	71,541	48,913	22,628
Enterprise	45,856	136,371	(90,515)
	<hr/>	<hr/>	<hr/>
Total	<u>\$154,999</u>	<u>\$218,311</u>	<u>(\$63,312)</u>

The Village had disbursements exceeding appropriations in the Sewer Fund by \$65,001 at December 31, 1998 and by \$90,515 at December 31, 1997. This is contrary to Ohio Rev. Code Section 5705.41(B), which prohibits the expenditure of funds unless they have been properly appropriated. Also, during both years the Village had disbursements in which prior certification was not obtained, contrary to Ohio Rev. Code Section 5705.41(D).

4. Property Tax

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

5. Debt

Debt outstanding at December 31, 1998 was as follows:

	<u>Principal</u>	<u>Interest Rate</u>
Ohio Water Development Authority Loan	<u>\$410,466</u>	2%

The Ohio Water Development Authority (OWDA) loan relates to the engineering and construction costs of the Village sanitary sewer system project. The loan will be repaid in semi-annual installments of \$14,193, which includes interest, over 20 years.

VILLAGE OF SENECAVILLE  
GUERNSEY COUNTY  
NOTES TO THE FINANCIAL STATEMENTS

5. Debt (Continued)

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

<u>Year ending</u> <u>December 31:</u>	<u>OWDA</u> <u>Loan</u>
1999	\$28,386
2000	28,386
2001	28,386
2002	28,386
2003	28,386
Subsequent	354,832
Total	<u>\$496,762</u>

6. Retirement Systems

All of the Village employees, as well as Council members and Clerk, belong to the Public Employees Retirement System (PERS) of Ohio. PERS is a cost-sharing, multiple-employer plan. This plan provide retirement benefits, including post-retirement 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 1998 and 1997, members of PERS contributed 8.5% of their gross salaries. The Village contributed an amount equal to 13.55% of participants' gross salaries. The Village has paid all contributions required through December 31, 1998.

7. Risk Management

The Village has obtained commercial insurance for the following risks:

- Comprehensive property and general liability
- Vehicles

The Village is uninsured for the following risks:

- Errors and omissions

8. Contingent Liabilities

Amounts received from grantor agencies are subject to audit and adjustment by the grantor, principally the federal government. Any disallowed costs may require refunding to the grantor. Amounts which may be disallowed, if any, are not presently determinable. However, based on prior experience, management believes such refunds, if any, would not be material.

VILLAGE OF SENECAVILLE  
GUERNSEY COUNTY  
NOTES TO THE FINANCIAL STATEMENTS

9. Subsequent Events

The Village will tentatively incur debt of \$249,000 through the Ohio Public Works Commission and \$858,720 through the Ohio Water Development Authority for the construction costs of their sanitary sewer system. The Village will also receive tentative federal funding of \$1,440,000 in Rural Development loans and grants, \$200,000 in an Appalachian Regional Commission grant, and \$600,000 in Community Development Block Grants for this sanitary sewer system project.

10. Year 2000 Issue

The Year 2000 issue is the result of shortcomings in many electronic data processing systems and other electronic equipment that may adversely affect the Village's operations as early as fiscal year 1999.

The Village of Senecaville has completed the inventory of computer systems and other electronic equipment that may be affected by the Year 2000 issue and that are necessary to conducting operations:

Financial Reporting, Budgetary and Payroll Systems - At the beginning of 1999, the Village started using the AOS-UAN System for its financial reporting, budgetary and payroll systems. The Auditor of State is responsible for remediating this system and is solely responsible for any costs associated with this project. As of December 31, 1998, the Auditor of State was validating and testing the UAN system. The Auditor of State completed validation and testing in 1999. The Village of Senecaville must install the updated release prior to the end of 1999 to help assure the continued proper processing of UAN transactions.

Tax collection of the Village is handled by Guernsey County. The County is responsible for remediating this system, and is solely responsible for any costs associated with this project.

The State of Ohio distributes a substantial sum of money to Guernsey County on behalf of the Village. The County remits these monies to the Village. The State of Ohio and Guernsey County are responsible for remediating these systems.

Because of the unprecedented nature of the Year 2000 issue, its effects and the success of related remediation efforts will not be fully determinable until the year 2000 and thereafter. Management cannot assure that the Village is or will be Year 2000 ready, that the Village's remediation efforts will be successful in whole or in part, or that parties with whom the Village does business will be Year 2000 ready.





STATE OF OHIO  
OFFICE OF THE AUDITOR  
JIM PETRO, AUDITOR OF STATE

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**Report of Independent Accountants on Compliance and on Internal Control  
Required by Government Auditing Standards**

Village Council  
Village of Senecaville  
Guernsey County  
201 High Street-Rear, P O Box #5  
Senecaville, Ohio 43780

We have audited the financial statements of the Village of Senecaville, Guernsey County, as of and for the years ended December 31, 1998 and December 31, 1997, and have issued our report thereon dated August 27, 1999. 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 Village of Senecaville'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 1998-31030-001 and 1998-31030-002.

**Internal Control Over Financial Reporting**

In planning and performing our audit, we considered the Village of Senecaville'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 Village in a separate letter dated August 27, 1999.

Village of Senecaville  
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 management and Village Council, and is not intended to be and should not be used by anyone other than these specified parties.

JIM PETRO  
Auditor of State

August 27, 1999

**VILLAGE OF SENECAVILLE  
GUERNSEY COUNTY**

**SCHEDULE OF FINDINGS**

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

<b>Finding Number</b>	<b>1998-31030-001</b>
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Ohio Rev. Code Section 5705.41(B) prohibits a subdivision from making a disbursement unless it has been properly appropriated.

For the year ended December 31, 1998, actual disbursements exceeded appropriations, as follows:

<u>Sewer Fund</u>	<u>Excess</u>
Other Non-Operating Expenses	\$ 90,515

For the year ended December 31, 1997, actual disbursements exceeded appropriations, as follows:

<u>Sewer Fund</u>	<u>Excess</u>
Other Non-Operating Expenses	\$ 65,001

We recommend the Village monitor individual fund disbursements to ensure disbursements and contract commitments do not exceed appropriations. We also recommend the Village certify additional and amended appropriations with the County Auditor.

<b>Finding Number</b>	<b>1998-31030-002</b>
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Ohio Rev. Code Section 5705.41(D)(1) states that no subdivision or taxing unit shall make any contract or give any order involving the expenditure of money unless there is attached thereto a certificate of the fiscal officer of the subdivision that the amount required to meet the obligation or, in the case of a continuing contract to be performed in whole or in part in an ensuing fiscal year, the amount required to meet the obligation in the fiscal year in which the contract is made, has been lawfully appropriated for such purpose and is in the treasury or is in the process of collection to the credit of an appropriate fund free from any previous encumbrances. This certificate need be signed only by the subdivision’s fiscal officer. Every such contract made without such a certificate shall be void, and no warrant shall be issued in payment of any amount due thereon. Further, contracts and orders for expenditure lacking prior certification shall be null and void.

This section provides two “exceptions” to the above requirements:

- A. Then and Now Certificate - If no certificate is furnished as required, upon receipt by the taxing authority of the subdivision or taxing unit of a certificate of the fiscal officer stating that there was at the time of the making of such contract or order and at the time of execution of such certificate a sufficient sum appropriated for the purchase of such contract and in the treasury or process of collection to the credit of an appropriate fund free from any previous encumbrances, such taxing authority may authorize the drawing of a warrant in payment of amounts due upon such contract, but such resolution or ordinance shall be passed within thirty days from the receipt of such certificate.

**VILLAGE OF SENECAVILLE  
GUERNSEY COUNTY**

**SCHEDULE OF FINDINGS  
(Continued)**

<b>FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS</b>
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<b>Finding Number</b>	<b>1998-31030-002</b>
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- 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 Village Council, if such expenditure is otherwise valid.

Ohio Rev. Code Section 5705.41(D)(3) provides that upon certification by the auditor or other chief fiscal officer that a certain sum of money, not in excess of five thousand dollars, has been lawfully appropriated, authorized, or directed for a certain purpose and is in the treasury or in the process of collection to the credit of a specific line-item appropriation account in a certain fund free from previous and then outstanding obligations or certifications, then for such purpose and from such line-item appropriation account in such fund, over a period not exceeding three months and not extending beyond the end of the fiscal year, expenditures may be made, orders for payment issued, and contracts or obligations calling for or requiring the payment of money made and assumed; provided, that the aggregate sum of money included in and called for by such expenditures, orders, contracts, and obligations shall not exceed the sum so certified. Such a certification need be signed only by the fiscal officer of the subdivision or the taxing district and may, but not, be limited to a specific vendor. An itemized statement of obligations incurred and expenditures made under such certificate shall be rendered to the auditor or other chief fiscal officer before another such certificate shall be rendered to the auditor or other chief fiscal officer before another such certificate may be issued, and not more than one such certificate shall be outstanding at a time.

Thirty-one percent of the expenditures tested were not certified by the Clerk until after the time that the obligation was incurred and eighty-seven percent of the violations noted were greater than one thousand dollars. These expenditures were subsequently approved by Village Council within the aforementioned 30 day time period, but there was no “then and now certificate” presented for audit. Also, for the period January 1, 1997 through July 21, 1998, the Village issued blanket purchase orders that exceeded three months and some appropriation line items had more than one blanket purchase order.

We recommend the Village obtain the Clerk-Treasurer’s prior certification for all disbursements. If Village Council intends to subsequently approve the expenditures, first the Clerk must legitimately issue a “then and now certificate” (i.e. certify both at time of making certificate and at time of making the contract or order) and then Council has 30 days to approve the “then and now certificate”. Also, we recommend the Village only issue one blanket purchase order per appropriation line item.



STATE OF OHIO  
OFFICE OF THE AUDITOR  

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**VILLAGE OF SENECAVILLE**

**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  
JANUARY 6, 2000**