

**VILLAGE OF SUNBURY  
DELAWARE COUNTY**

**REGULAR AUDIT**

**FOR THE YEAR ENDED DECEMBER 31, 1999**



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

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Village Council  
Village of Sunbury

We have reviewed the Independent Auditor's Report of the Village of Sunbury, Delaware County, prepared by Wilson, Shannon & Snow, Inc. for the audit period January 1, 1999 through December 31, 1999. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code. The Auditor of State did not audit the accompanying financial statements and, accordingly, we are unable to express, and do not express an opinion on them.

Village Ordinance No. 96 - 004 states the Office of Clerk/Treasurer is to be entitled to compensation in the amount of \$ Twenty - nine thousand nine hundred dollars (\$29,900.00) per annum. However, during the period January 1, 1997 through November 10, 1999 in which time Ms. Carol Hoover was employed in the Office of Clerk/Treasurer for the Village of Sunbury, the records show she was over compensated in the amount of \$ Twenty four hundred dollars and zero cents (\$2,400.00) in 1997, \$ Eight thousand five hundred fifty nine dollars and 72 cents (\$8,559.72) in 1998 and \$ Seven thousand thirty two dollars and seventy nine cents (7,032.79) in 1999, or a total \$ Seventeen thousand nine hundred and ninety two dollars and fifty one cents (\$17,992.51).

Based on these facts and in accordance with Ohio Rev. Code Section 117.28, a finding for recovery for public monies which has been converted or misappropriated is hereby issued against Ms. Carol Hoover in the amount of \$17,992.51.

Our review was made in reference to the applicable sections of legislative criteria, as reflected by the Ohio Constitution, and the Revised Code, policies, procedures and guidelines of the Auditor of State, regulations and grant requirements. The Village of Sunbury is responsible for compliance with these laws and regulations.

A handwritten signature in black ink, appearing to read "Jim Petro".

JIM PETRO  
Auditor of State

July 10, 2000



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## REPORT OF INDEPENDENT ACCOUNTANTS

Village Council  
Village of Sunbury  
Delaware County  
9 East Granville Road  
Sunbury, Ohio 43074

We have audited the accompanying financial statements of the Village of Sunbury, Delaware County, Ohio, (the Village) as of and for the year ended December 31, 1999. 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 described 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 Sunbury, Delaware County, Ohio, as of December 31, 1999, and its combined cash receipts and disbursements for the year then ended on the basis of accounting described in Note 1.

In accordance with *Government Auditing Standards*, we have also issued our report dated May 26, 2000 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.

This report is intended solely for the information and use of management, the Finance Committee, 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.

*Wilson, Shannon & Snow, Inc.*

Newark, Ohio  
May 26, 2000

*Wilson, Shannon & Snow, Inc.*

**CERTIFIED PUBLIC ACCOUNTANTS**  
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**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND CHANGES IN FUND  
CASH BALANCES - ALL GOVERNMENTAL FUND TYPES  
FOR THE YEAR ENDED DECEMBER 31, 1999**

	General	Special Revenue	Capital Projects	(Memorandum Only) Total
Cash receipts:				
Property tax and other local taxes	\$1,011,032	\$ -	\$ -	\$1,011,032
Intergovernmental receipts	197,176	112,181	24,596	333,953
Charges for services	-	46,612	-	46,612
Fines, licenses, and permits	161,907	-	-	161,907
Earnings on investments	41,416	-	-	41,416
Miscellaneous	80,003	1,970	-	81,973
<b>Total cash receipts</b>	<b>1,491,534</b>	<b>160,763</b>	<b>24,596</b>	<b>1,676,893</b>
Cash disbursements:				
Current:				
Security of persons and property	565,594	-	-	565,594
Public health services	-	41,006	-	41,006
Community environment	140,722	-	-	140,722
Transportation	482,538	72,394	-	554,932
General government	326,737	-	-	326,737
Debt service:				
Principal payments	129,996	-	-	129,996
Interest payments	7,196	-	-	7,196
Capital outlay	4,435	115,000	367,238	486,673
<b>Total cash disbursements</b>	<b>1,657,218</b>	<b>228,400</b>	<b>367,238</b>	<b>2,252,856</b>
<b>Total cash receipts (under) cash disbursements</b>	<b>(165,684)</b>	<b>(67,637)</b>	<b>(342,642)</b>	<b>(575,963)</b>
Other financing receipts:				
Other	98,163	-	-	98,163
Sale of notes	118,000	115,000	750,000	983,000
<b>Total other financing receipts</b>	<b>216,163</b>	<b>115,000</b>	<b>750,000</b>	<b>1,081,163</b>
<b>Excess of cash receipts and other financing receipts over cash disbursements and other financing disbursements</b>	<b>50,479</b>	<b>47,363</b>	<b>407,358</b>	<b>505,200</b>
Fund cash balances, January 1, 1999	232,171	34,184	-	266,355
Fund cash balances, December 31, 1999	<u>\$282,650</u>	<u>\$81,547</u>	<u>\$407,358</u>	<u>\$771,555</u>
Reserves for encumbrances, December 31, 1999	<u>\$19,986</u>	<u>\$23,446</u>	<u>\$ -</u>	<u>\$43,432</u>

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

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS AND CHANGES IN FUND CASH  
BALANCES - PROPRIETARY FUND TYPE AND SIMILAR FIDUCIARY FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 1999**

	Enterprise	Nonexpendable Trust	Agency	(Memorandum Only) Total
Operating cash receipts:				
Charges for services	\$918,504	\$ -	\$ -	\$918,504
Miscellaneous	2,631	-	2,520	5,151
Total operating cash receipts	921,135	-	2,520	923,655
Operating cash disbursements:				
Personal services	279,858	-	-	279,858
Contractual services	106,741	-	-	106,741
Supplies and materials	430,211	-	3,422	433,633
Capital outlay	2,344	-	-	2,344
Total operating cash disbursements	819,154	-	3,422	822,576
Operating income/(loss)	101,981	-	(902)	101,079
Non-operating cash receipts(disbursements):				
Proceeds from notes	483,004	-	-	483,004
Debt Service	(658,343)	-	-	(658,343)
Total non-operating cash receipts (disbursements):	(175,339)	-	-	(175,339)
Excess of receipts over/(under) disbursements	(73,358)	-	(902)	(74,260)
Fund cash balances, January 1, 1999	424,873	6,500	2,584	433,957
Fund cash balances, December 31, 1999	\$351,515	\$6,500	\$1,682	\$359,697
Reserve for encumbrances, December 31, 1999	\$ -	\$ -	\$ -	\$ -

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

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 1999**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. DESCRIPTION OF THE ENTITY**

The Village of Sunbury, Delaware County, Ohio, (the Village) 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 water and sewer utilities, park operations (leisure time activities), and police services.

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 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.

Investments are reported as assets. Accordingly, purchases of investments are not recorded as disbursements, and sales of investments are not recorded as receipts. Gains or losses at the time of sale are recorded as receipts or disbursements, respectively.

**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 gasoline tax and motor vehicle tax money for constructing, maintaining and repairing Village streets.

Cemetery Fund - This fund receives money for the sale of cemetery lots and burial fees.



**NOTES TO THE FINANCIAL STATEMENTS**  
**DECEMBER 31, 1999**  
**(Continued)**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**D. FUND ACCOUNTING (Continued)**

**Capital Projects 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 Village maintained only one Capital Projects Fund.

**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 Funds:

Water Fund - This fund receives charges for services from residents to cover the cost of providing this utility.

Sewer Fund - This fund receives charges for services from residents to cover the cost of providing this utility.

**Fiduciary Funds (Trust and Agency Funds)**

Trust funds are used to account for resources restricted by legally binding trust agreements. If the agreement requires the Village to maintain the corpus of the trust, the fund is classified as a nonexpendable trust fund. Other trust funds are classified as expendable. Funds for which the Village is acting in an agency capacity are classified as agency funds. The Village had the following significant fiduciary funds:

Bicycle Fund - This fund receives donations from various sources and activities and is used for the purchase and maintenance of bicycles used by the Village Police Department.

Cemetery Bequest - This fund receives donations from estates in which the proceeds remain in the trust and the interest may be used by the Village.

**E. BUDGETARY PROCESS**

The Ohio Revised Code requires that each fund (except certain agency funds) be budgeted annually.

**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 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.

**NOTES TO THE FINANCIAL STATEMENTS**  
**DECEMBER 31, 1999**  
**(Continued)**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**E. BUDGETARY PROCESS (Continued)**

**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.

A summary of 1999 budgetary activity appears in Note 3.

**F. PROPERTY, PLANT AND EQUIPMENT**

Acquisitions of property, plant and equipment are recorded as disbursements when paid. These items are not reflected as assets on the accompanying financial statements.

**G. UNPAID VACATION AND SICK LEAVE**

Employees are entitled to cash payments for unused vacation and sick leave in certain circumstances, such as upon leaving employment. Unpaid vacation and sick leave are not reflected as liabilities under the cash basis of accounting used by the Village.

**2. EQUITY IN POOLED CASH AND INVESTMENTS**

The Village 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>
Demand deposits	\$1,131,252

**Deposits:** Deposits are either (1) insured by the Federal Depository Insurance Corporation, (2) collateralized by securities specifically pledged by the financial institution to the Village, or (3) collateralized by the financial institution's public entity deposit pool.

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 1999  
(Continued)**

**3. BUDGETARY ACTIVITY**

Budgetary activity for the year ended December 31, 1999 follows:

**1999 Budgeted vs. Actual Receipts**

Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$1,557,639	\$1,707,697	\$150,058
Special Revenue	158,034	275,763	117,729
Capital Projects	750,000	774,596	24,596
Enterprise	1,254,398	1,404,139	149,741
Total	\$3,720,071	\$4,162,195	\$442,124

**1999 Budgeted vs. Actual Budgetary Basis Expenditures**

Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$1,557,586	\$1,677,204	(\$119,618)
Special Revenue	153,430	251,846	(98,416)
Capital Projects	365,000	367,238	(2,238)
Enterprise	1,219,810	1,477,497	(257,687)
Total	\$3,295,826	\$3,773,785	(\$477,959)

**4. PROPERTY TAX**

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

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.

**NOTES TO THE FINANCIAL STATEMENTS**  
**DECEMBER 31, 1999**  
**(Continued)**

**5. DEBT**

Debt outstanding at December 31, 1999 was as follows:

	Principal	Interest Rate
Ohio Water Development Authority Loan	\$464,697	7.65% – 9.99%
Ohio Public Works Commission Loan	722,532	0%
Bond Anticipation Notes	1,466,004	3.60% – 4.07%
Total	\$2,653,233	

The Ohio Water Development Authority (OWDA) loan relates to a water and sewer plant expansion project that was mandated by the Ohio Environmental Protection Agency. The loans will be repaid in semiannual installments of approximately \$40,000, including interest, over 25 years. The scheduled payment will be adjusted to reflect any revisions in amounts actually borrowed. The loan is collateralized by water and sewer receipts. The Village has agreed to set utility rates sufficient to cover OWDA debt service requirements.

The Ohio Public Works Commission (OPWC) loaned Issue II money to the Village for various water and sewer projects in the Village limits. The loans will be repaid in semiannual installments of approximately \$31,600 over 20 years. The scheduled payment will be adjusted to reflect any revisions in amounts actually borrowed. The loan is collateralized by the Village's ability to tax the residents of the Village.

The Bond Anticipation Notes (BANs) money relates to various projects including street paving and storm sewer improvements. These notes are repaid from ad valorem tax levies and mature at various times throughout the year.

Principal amortization of the above debt is scheduled as follows:

Year ending December 31:	OWDA Loans	OPWC Loans	Notes	Total
2000	\$39,027	\$63,200	\$1,466,004	\$1,568,231
2001	42,570	63,200		105,770
2002	46,441	63,200		109,641
2003	50,668	63,200		113,868
2004	55,294	63,200		118,494
Thereafter	230,696	406,532		637,228
Total	\$464,697	\$722,532	\$1,466,004	\$2,653,232

**NOTES TO THE FINANCIAL STATEMENTS**  
**DECEMBER 31, 1999**  
**(Continued)**

**6. RETIREMENT SYSTEMS**

The Village's law enforcement officers contribute to the Police & Firemen's Disability & Pension Funds (PFDPF). Other full-time employees contribute to the Public Employees Retirement System (PERS) of Ohio. PFDPF and PERS are cost-sharing, multiple-employer plans. These plans provide retirement benefits, including postretirement healthcare, and survivor and disability benefits to participants as prescribed by the Ohio Revised Code.

Contribution rates are also prescribed by the Ohio Revised Code. For 1999, members of PFDPF contributed 10% of their wages to the PFDPF. The Village contributed an amount equal to 19.5% of their wages. PERS members 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, 1999.

**7. RISK MANAGEMENT**

The Village has obtained commercial insurance for the following risks:

- Comprehensive property and general liability
- Vehicles
- Errors and omissions under wrongful acts

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



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

Village Council  
Village of Sunbury  
Delaware County  
9 East Granville Road  
Sunbury, Ohio 43074

We have audited the accompanying financial statements of the Village of Sunbury, Delaware County, Ohio, (the Village) as of and for the year ended December 31, 1999, and have issued our report thereon dated May 26, 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 Village'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 an instance of noncompliance that is required to be reported under *Government Auditing Standards* which is described in the accompanying schedule of findings as item 1999-01. We also noted certain immaterial instances of noncompliance that we have reported to management of the Village in a separate letter dated May 26, 2000.

**Internal Control Over Financial Reporting**

In planning and performing our audit, we considered the Village'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. However, we noted certain matters involving the internal control over financial reporting and its operation that we consider to be reportable conditions. 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 Village's ability to record, process, summarize and report financial data consistent with the assertions of management in the financial statements. Reportable conditions are described in the accompanying schedule of findings as items 1999-02 through 1999-05.

*Wilson, Shannon & Snow, Inc.*

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Village of Sunbury  
Delaware County  
Report of Independent Accountants on Compliance and on  
Internal Control Required by *Government Auditing Standards*  
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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. 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 to be material weaknesses. However, we believe none of the reportable conditions described above is a material weakness. 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 May 26, 2000.

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

*Wilson, Sherman & Sons, Inc.*

Newark, Ohio  
May 26, 2000

**SCHEDULE OF FINDINGS**

**VILLAGE OF SUNBURY  
DELAWARE COUNTY  
DECEMBER 31, 1999**

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

<b>Finding Number</b>	<b>1999-001</b>
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**Fiscal Officer Certifying the Funds**

Ohio Rev. Code Section 5705.41(D) requires no orders or contracts involving the expenditure of money are to be made unless there is a certificate of the fiscal officer that the amount required for the order or contract has been lawfully appropriated and is in the treasury or in the process of collection to the credit of an appropriate fund free from a previous encumbrances.

A purchase order was obtained subsequent to the invoice date for 22 out of the 50 disbursements tested. In addition, at the request of Council, we reviewed 52 purchase orders amounting to \$27,599 and noted that none of the purchase orders were certified by the Clerk\Treasurer.

The Village should establish procedures that will require supervisors to submit purchase orders to the Clerk/Treasurer prior to the incurrence of the obligation. The Clerk/Treasurer should certify the amount of the purchase order prior to the placement of the order or purchase of the goods or services.

<b>Finding Number</b>	<b>1999-002</b>
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**Payroll Procedures for Village Employees**

The Department supervisors are supposed to review and approve the time cards of employees prior to the submission of the time cards to the Clerk\Treasurer for payment.

We reviewed 50 payroll disbursements and the related time cards and noted that none of the cards were signed off on by the supervisor.

We recommend the Village abide by their policy and require supervisors to review and approve the time cards of the employees prior to payment. In addition, we recommend that a copy of the ordinance authorizing pay rates be maintained and kept current in the employee's personnel file.

<b>Finding Number</b>	<b>1999-003</b>
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**Signature on Checks**

The checks issued by the Village, both payroll and non-payroll, only require the signature of one individual, either the Mayor or the Clerk\Treasurer. This process creates an environment that increases the likelihood of checks being issued that are not for proper public purpose.



We recommend that all checks require dual signature of both the Clerk\Treasurer and the Mayor or the Village Administrator. The use of dual signatures strengthens the controls over the disbursement process and contributes favorably to a stronger control environment over the disbursement process. In addition, we also recommend that Council periodically on an unannounced basis review cancelled checks.

<b>Finding Number</b>	<b>1999-004</b>
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#### **Custody of Essential Documents**

The Village was unable to locate cancelled checks and deposit tickets for five months during 1999.

We recommend the Village establish procedures to insure that essential documents such as these are received, reviewed, and filed in a manner so the information can be easily accessible.

<b>Finding Number</b>	<b>1999-005</b>
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#### **Minutes of Council Meetings**

On May 1, 2000 the minutes of the council meetings had only been transcribed through July of 1999. The minutes serve as the official record of the government. The minutes document all of the official actions taken by the government and should be transcribed and made available for public inspection in a timely manner. In addition, the minutes also serve as an important management tool to Council. If they are not kept current, Council does not have information that may be necessary to make important decisions.

We recommend that minutes are kept current. If the Village does not have the personnel to perform this task, Council should consider outsourcing the transcription of the minutes.



STATE OF OHIO  
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

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**VILLAGE OF SUNBURY**

**DELAWARE 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  
AUGUST 1, 2000**