



**OXFORD TOWNSHIP
COSHOCOTON COUNTY**

REGULAR AUDIT

FOR THE YEARS ENDED DECEMBER 31, 2000-1999



JIM PETRO
AUDITOR OF STATE

STATE OF OHIO

**OXFORD TOWNSHIP
COSHOCKTON COUNTY**

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REPORT OF INDEPENDENT ACCOUNTANTS

Oxford Township
Coshocton County
58720 CR 9
Newcomerstown, Ohio 43832

To the Board of Trustees:

We have audited the accompanying financial statements of Oxford Township, Coshocton County, Ohio, (the Township) as of and for the years ended December 31, 2000 and 1999. 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 audits.

We conducted our audits in accordance with auditing standards generally accepted in the United States of America 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 audits 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 audits provide 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 the Township as of December 31, 2000 and 1999, 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 September 13, 2001, 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 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.

Jim Petro
Auditor of State

September 13, 2001

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**OXFORD TOWNSHIP
COSHOCOTON COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES - ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2000**

	<u>Governmental Fund Types</u>		Totals
	<u>General</u>	<u>Special Revenue</u>	<u>(Memorandum Only)</u>
Cash Receipts:			
Local Taxes	\$28,476	\$19,662	\$48,138
Intergovernmental	20,221	66,974	87,195
Earnings on Investments	133	202	335
Other	2,541		2,541
	<hr/>	<hr/>	<hr/>
Total Cash Receipts	51,371	86,838	138,209
Cash Disbursements:			
Current:			
General Government	32,588		32,588
Public Safety	1,576	15,289	16,865
Public Works	2,110	56,190	58,300
Health	3,246		3,246
Debt Service:			
Redemption of Principal	7,243	15,399	22,642
Interest and Fiscal Charges	1,388	2,582	3,970
	<hr/>	<hr/>	<hr/>
Total Cash Disbursements	48,151	89,460	137,611
Total Cash Receipts Over/(Under) Cash Disbursements	<hr/>	<hr/>	<hr/>
	3,220	(2,622)	598
Fund Cash Balances, January 1	<hr/>	<hr/>	<hr/>
	1,154	1,588	2,742
Fund Cash Balances, December 31	<hr/>	<hr/>	<hr/>
	\$4,374	(\$1,034)	\$3,340
Reserves for Encumbrances, December 31	<hr/>	<hr/>	<hr/>
	\$0	\$0	\$0

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

**OXFORD TOWNSHIP
COSHOCOTON COUNTY**

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

	<u>Governmental Fund Types</u>		Totals (Memorandum Only)
	<u>General</u>	<u>Special Revenue</u>	
Cash Receipts:			
Local Taxes	\$30,207	\$23,462	\$53,669
Intergovernmental	20,811	71,962	92,773
Earnings on Investments	133	189	322
Other	1,442	305	1,747
 Total Cash Receipts	 52,593	 95,918	 148,511
Cash Disbursements:			
Current:			
General Government	33,242		33,242
Public Safety	10,502	10,502	21,004
Public Works	3,621	64,067	67,688
Health	3,785		3,785
Debt Service:			
Redemption of Principal	4,148	15,162	19,310
Interest and Fiscal Charges	1,102	3,320	4,422
Capital Outlay		60,398	60,398
 Total Cash Disbursements	 56,400	 153,449	 209,849
 Total Cash Receipts (Under) Cash Disbursements	 (3,807)	 (57,531)	 (61,338)
Other Financing Receipts:			
Proceeds from Notes		40,000	40,000
 Excess of Cash Receipts and Other Financing Receipts (Under) Cash Disbursements	 (3,807)	 (17,531)	 (21,338)
 Fund Cash Balances, January 1	 4,961	 19,119	 24,080
 Fund Cash Balances, December 31	 \$1,154	 \$1,588	 \$2,742
 Reserves for Encumbrances, December 31	 \$0	 \$0	 \$0

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

**OXFORD TOWNSHIP
COSHOCTON COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2000 AND 1999**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the Entity

Oxford Township, Coshocton 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 West Lafayette and the Newcomerstown Emergency Rescue Squad, Inc. to provide fire protection services.

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

B. Basis of Accounting

These financial statements follow the basis of accounting 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

The Township maintains all cash in a checking account and does not have any investments.

D. Fund Accounting

The Township uses fund accounting to segregate cash that is 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 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.

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

**OXFORD TOWNSHIP
COSHOCTON COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2000 AND 1999
(Continued)**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Fund Accounting (Continued)

2. Special Revenue Funds (Continued)

Motor Vehicle License Tax Fund - This fund receives state motor vehicle license tax money for the construction, repair and maintenance of Township roads and bridges.

Permissive Motor Vehicle License Tax Fund - This fund receives county motor vehicle license tax money for the construction, repair and maintenance of Township roads and bridges.

Fire Levy Fund - This fund receives property taxes to pay for fire protection services.

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.

A summary of 2000 and 1999 budgetary activity appears in Note 3.

F. Property, Plant and Equipment

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

**OXFORD TOWNSHIP
COSHOCTON COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2000 AND 1999
(Continued)**

2. EQUITY IN POOLED CASH

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

	<u>2000</u>	<u>1999</u>
Demand deposits	\$3,340	\$2,742

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

3. BUDGETARY ACTIVITY

Budgetary activity for the years ended December 31, 2000 and 1999 follows:

2000 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$48,165	\$51,371	\$3,206
Special Revenue	94,675	86,838	(7,837)
Total	\$142,840	\$138,209	(\$4,631)

2000 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$49,097	\$48,151	\$946
Special Revenue	103,007	89,460	13,547
Total	\$152,104	\$137,611	\$14,493

1999 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$43,107	\$52,593	\$9,486
Special Revenue	135,694	135,918	224
Total	\$178,801	\$188,511	\$9,710

**OXFORD TOWNSHIP
COSHOCTON COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2000 AND 1999
(Continued)**

3. BUDGETARY ACTIVITY (Continued)

1999 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$68,701	\$56,400	\$12,301
Special Revenue	155,723	153,449	2,274
Total	\$224,424	\$209,849	\$14,575

Contrary to Ohio Rev. Code Section 5705.10, the Township had cash fund deficits within the Special Revenue Fire Levy Fund at 2000 year end and the Special Revenue Gasoline Tax, Road and Bridge, and Permissive Motor Vehicle License Tax Funds at 1999 year end.

Contrary to Ohio Rev. Code Section 5705.41(B), the Township had fund level expenditures which exceeded appropriations in the Special Revenue Fire Levy Fund by \$4,750 during 2000, and in the Special Revenue Gasoline Tax and Permissive Motor Vehicle License Tax Fund by \$7,181 and \$2,269, respectively, during 1999.

4. PROPERTY TAX

Real property taxes become a lien on January 1 preceding the October 1 date for which rates are adopted by the 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 payments, the first half is due December 31. The second half payment is due the following June 20.

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

5. DEBT

Debt outstanding at December 31, 2000 was as follows:

	Principal	Interest Rate
Financial Institution - Township Building	\$43,751	4.75%
Financial Institution - Township Truck	16,627	4.79%
Total	\$60,378	

The notes relate to the purchase of a new truck and the construction of a Township building. The notes are secured by the truck and the building.

**OXFORD TOWNSHIP
COSHOCTON COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2000 AND 1999
(Continued)**

5. DEBT (Continued)

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

Year ending December 31:	Township Building	Township Truck
2001	\$11,388	\$13,892
2002	10,946	4,489
2003	10,504	
2004	10,061	
2005	6,821	
Total	\$49,720	\$18,381

6. RETIREMENT SYSTEM

The Township only has part-time employees. All employees belong to the Public Employees Retirement System (PERS) of Ohio. PERS is a cost-sharing, multiple-employer plan. This plan 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. PERS members contributed 8.5% of their gross salaries in 1999 and 10.84% in 2000. The Township contributed an amount equal to 13.55% of participants' gross salaries. The Township has paid all contributions required through December 31, 2000.

7. RISK MANAGEMENT

The Township belongs to the Ohio Government Risk Management Plan (the "Plan"), an unincorporated non-profit association with over 600 governmental entity members providing a formalized, jointly administered, self-insurance risk management program and other administrative services.

Pursuant to Section 2744.081 of the Ohio Revised Code, the Plan is deemed a separate legal entity. The Plan provides property, liability, errors and omissions, law enforcement, automobile, excess liability, crime, surety and bond, inland marine and other coverages, modified for each member's needs. The Plan pays judgments, settlements and other expenses resulting from covered claims that exceed the member's deductible.

The Plan uses conventional insurance coverages and reinsures these coverages 100%, rather than using a risk pool of member funds to pay individual and collective losses. Therefore, the individual members are only responsible for their self-retention (deductible) amounts which vary from member to member.

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

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

Oxford Township
Coshocton County
58720 CR 9
Newcomerstown, Ohio 43832

To the Board of Trustees:

We have audited the accompanying financial statements of Oxford Township, Coshocton County, Ohio, (the Township) as of and for the years ended December 31, 2000 and 1999, and have issued our report thereon dated September 13, 2001. We conducted our audits in accordance with auditing standards generally accepted in the United States of America 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 determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audits 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 2000-41016-001 and 002.

We also noted certain immaterial instances of noncompliance that we have reported to management of the Township in a separate letter dated September 13, 2001.

Internal Control Over Financial Reporting

In planning and performing our audits, 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. 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 Township'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 2000-41016-003 through 005.

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 over financial reporting that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, of the reportable conditions described above, we consider item 2000-41016-005 to be a material weakness.

We also 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 September 13, 2001.

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.

Jim Petro
Auditor of State

September 13, 2001

**OXFORD TOWNSHIP
COSHOCTON COUNTY**

**SCHEDULE OF FINDINGS
DECEMBER 31, 2000 AND 1999**

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

FINDING NUMBER 2000-41016-001

Ohio Rev. Code Section 5705.41 (B) requires in part that no subdivision or taxing unit is to expend money unless it has been appropriated. In 2000, the Township's Special Revenue Fire Levy Fund had expenditures that exceeded appropriations by \$4,750. In 1999, the Township's Special Revenue Gasoline Tax and Permissive Motor Vehicle License Tax Funds expenditures exceeded appropriations by \$7,181 and \$2,269, respectively.

The Board of Trustees should monitor the Township's appropriations in relation to its expenditures to help avoid overspending.

We also reported this matter in our audit of the 1997 and 1998 financial statements.

FINDING NUMBER 2000-41016-002

Ohio Rev. Code Section 5705.10 requires in part, that money paid into any fund shall be used only for the purpose for which such fund is established. The Township had the following cash fund deficits at December 31, 2000 and 1999:

2000	
Special Revenue	
Fire Levy Fund	\$(7,610)
1999	
Special Revenue	
Gasoline Tax Fund	\$(1,140)
Road and Bridge Fund	(1,288)
Permissive Motor Vehicle License Tax Fund	(295)

A negative cash fund balance indicates money from another fund was used to pay for the obligations of these funds. The Township should monitor these negative balances and expenditures from these funds to help ensure the overspending does not continue and that the negatives are eliminated.

REPORTABLE CONDITIONS

FINDING NUMBER 2000-41016-003

Trustee Monitoring Controls

The Board of Trustees is not provided reports reflecting actual receipts and expenditures and comparisons to budgeted amounts, nor does the Board of Trustees review journals and ledgers. The monitoring of Township financial operations consisted of monthly expenditure approval by the Board of Trustees and the reading of monthly fund balances by the Clerk at Board meetings, which presents a limited form of control over financial reporting and operational activities.

The Board of Trustees should expand their fiscal monitoring procedures to include review of detail budgetary reports and ledgers. In addition, the Board of Trustees should ensure reconciliations between the ledgers and the journals are performed on a monthly basis, along with bank reconciliations. This will increase their awareness of interim fiscal activity and also help gauge the Township's financial status on a regular basis. This type of review will also provide additional checks and balances to reduce the risks inherent in a control environment which lacks segregation of accounting duties.

We also reported this matter in the management letter in our audit of the 1997 and 1998 financial statements.

FINDING NUMBER 2000-41016-004

Disbursements

During 2000 and 1999, we noted the following weaknesses concerning the Township's disbursements:

1. For invoices tested, there was no evidence the employee receiving the goods verified the accuracy of the quantity received and/or the price charged.
2. The Township did not maintain all supporting documentation (i.e., invoices) for expenditures. 3 of 12 vouchers and 7 out of 12 vouchers tested in 2000 and 1999, respectively, did not have an invoice attached.
3. One check for \$4,305 was not posted to the appropriations ledger or cashbook.
4. Debt payments were initially recorded as general government expenditures and phone service costs were recorded as public works.
5. One instance in each year was noted where a voucher packet could not be located.
6. The encumbrance method of accounting was not used. (i.e., commitments were not posted as reductions of available appropriations until payment was made.)
7. The appropriations ledger was not reconciled with the cashbook on a monthly basis which resulted in numerous mispostings not being detected.

**REPORTABLE CONDITIONS
(Continued)**

FINDING NUMBER 2000-41016-004 (Continued)

Disbursements (Continued)

The Township should implement the following procedures to help ensure that disbursements are properly accounted for:

1. Every invoice should be attested to by the Township employee or official receiving the goods to verify the accuracy of the goods received and billed to the Township.
2. Supporting documentation (i.e., original invoices) should be attached to all vouchers to provide evidence of the goods/serviced received and the amount paid.
3. All checks and purchase orders should be posted to the appropriations ledger and cash journal.
4. The Clerk should review the Township Handbook or the Ohio Administrative Code to determine the proper classification of disbursements. The function charged should agree with the purpose of the fund.
5. The Township should have a voucher packet for all disbursements. The Board of Trustees should approve all disbursements and provide evidence of this review on the voucher packet.
6. The Township should use the encumbrance method of accounting to better monitor the appropriations and expenditures to avoid overspending.
7. The appropriations ledger should be reconciled monthly with the cash journal. This will allow the Clerk to detect posting errors and irregularities in a timely manner so that corrections can be made.

We also reported this matter in the management letter and in our audit of the 1997 and 1998 financial statements.

MATERIAL WEAKNESS

FINDING NUMBER 2000-41016-005

Monthly Reconciliations and Bank Statements

The Clerk did not reconcile the bank balance to the book balance throughout the audit period. The reconciliation could not be performed because receipts and disbursements were recorded at improper amounts or not recorded at all to either the cash book, receipts ledger, or appropriations ledger. In addition, the Township did not receive bank statements as of the end of the month. Instead, the cut-off date for the bank statements was approximately the 25th of each month. Therefore, the cash book balances at the month-end could not easily be reconciled directly to the bank statements.

As a result of not reconciling the records each month, the Clerk was not aware of the mispostings and other reconciling items which she had not recorded in her accounting records. The Clerk should request the bank to cut-off the Township's bank statements at actual month-end. In addition, the Clerk should perform bank-to-book reconciliations on a monthly basis to detect possible mispostings in a timely manner.

We also reported this matter in the management letter in our audit of the 1997 and 1998 financial statements.

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**OXFORD TOWNSHIP
COSHOCTON COUNTY**

**SCHEDULE OF PRIOR AUDIT FINDINGS
DECEMBER 31, 2000 AND 1999**

Finding Number	Finding Summary	Fully Corrected?	Not Corrected; Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; Explain:
1998-41016-001	Ohio Admin. Code 117-03-11. The Township did not comply with the encumbrance method of accounting as prescribed by the Ohio Admin. Code.	No	Not Corrected. Reissued as Finding Number 2000-41016-004.
1998-41016-002	Ohio Rev. Code Section 5705.41 (B) requires that no subdivision expend monies unless they have lawfully been appropriated. The Township had expenditures which exceeded appropriations in 1998 and 1997 in the General Fund.	No	Not Corrected. Reissued as Finding Number 2000-41016-001.
1998-41016-003	Ohio Rev. Code 5705.41 (D) requires Township's fiscal officer to certify monies are available prior to any obligation. During 1998 and 1997, the Township did not certify the availability of commitments being made.	No	Partially Corrected. The Township implemented the Then and Now language when certifying its expenditures. We reported this finding in the management letter.



STATE OF OHIO
OFFICE OF THE AUDITOR

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OXFORD TOWNSHIP
COSHOCTON 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
NOVEMBER 8, 2001**