

VILLAGE OF GLENMONT

AUDIT REPORT

JANUARY 1, 2000 - DECEMBER 31, 2001



STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

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Mayor and Village Council
Village of Glenmont
Glenmont, OH 44628-0476

We have reviewed the Independent Auditor's Report of the Village of Glenmont, Holmes County, prepared by Wolfe, Wilson, & Phillips, Inc., for the audit period January 1, 2000 through December 31, 2001. 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.

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 Glenmont is responsible for compliance with these laws and regulations.

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JIM PETRO
Auditor of State

July 11, 2002

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**VILLAGE OF GLENMONT
HOLMES COUNTY
JANUARY 1, 2000 - DECEMBER 31, 2001**

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**VILLAGE OF GLENMONT
HOLMES COUNTY**

**ELECTED OFFICIALS
As of December 31, 2001**

<u>NAME</u>	<u>TITLE</u>	<u>TERM OF OFFICE</u>	<u>SURETY</u>	<u>AMOUNT</u>	<u>PERIOD</u>
Lester Gray	Mayor	1/1/00 - 12/31/03	(A)	\$1,000	1/1/00 - 12/31/03
Ed Stivers, Jr.	Treasurer/ Clerk	4/1/00 - 3/31/04	(A)	\$1,000	4/1/00 – 3/31/04

Village Council

Richard McCune	President	1/1/98 - 12/31/01			
Brenda Piatt	Council Member	1/1/98 - 12/31/01			
Carolann Purdy	Council Member	1/1/00 - 12/31/03			
Bianca Weaver	Council Member	1/1/00 - 12/31/03			
Earl Shinabarker	Council Member	1/1/98 - 12/31/01			
Lynn Morris	Council Member	1/1/98 - 12/31/01			

BOARD OF PUBLIC AFFAIRS

Frank Cerecers	Member	1/1/01 – 12/31/03			
Heath Wolfe	Member	1/1/98 – 12/31/01			

Statutory Legal Counsel

Daniel Mathie, Attorney
Critchfield, Critchfield & Johnson
138 East Jackson Street
Millersburg, Ohio 44654

(A) Bond provided through the Personal Service Insurance Co.

WOLFE, WILSON, & PHILLIPS, INC.
37 SOUTH SEVENTH STREET
ZANESVILLE, OHIO 43701

INDEPENDENT AUDITORS' REPORT

Mayor and Village Council
Village of Glenmont
P.O. Box 476
Glenmont, Ohio 44628

We have audited the accompanying financial statements of the Village of Glenmont, Holmes County, as of and for the years ended December 31, 2001 and 2000. These financial statements are the responsibility of the Village of Glenmont's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit 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 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 of Glenmont prepares its financial statements on the cash basis, which is a comprehensive basis of accounting prescribed or permitted by the Auditor of State, 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 of the Village of Glenmont, Holmes County, as of December 31, 2001 and 2000, 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 a report dated June 26, 2002, on our consideration of the Village of Glenmont's internal control structure over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

This report is intended solely for the information and use of the 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.

Wolfe, Wilson, & Phillips, Inc.
Zanesville, Ohio
June 26, 2002

**VILLAGE OF GLENMONT
HOLMES COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSMENTS, AND
CHANGES IN FUND CASH BALANCES
ALL GOVERNMENTAL FUND TYPES AND SIMILAR FIDUCIARY FUND
FOR THE YEAR ENDED DECEMBER 31, 2001**

	<u>Governmental Fund Types</u>			Totals (Memorandum Only)
	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>	
Cash Receipts				
Local taxes	\$ 2,276	\$ -	\$ -	\$ 2,276
Intergovernmental	34,604	11,276	-	45,880
Charges for services	3,266	-	-	3,266
Fines, licenses, and permits	129	-	-	129
Interest	9,893	2,159	-	12,052
Miscellaneous	3,494	-	-	3,494
Total Cash Receipts	<u>53,662</u>	<u>13,435</u>	<u>-</u>	<u>67,097</u>
Cash Disbursements				
Current:				
Security of persons and property	13,718	2,641	-	16,359
Public health services	289	-	-	289
Basic utility services	625	-	-	625
Leisure time activities	-	-	-	-
Transportation	-	7,470	-	7,470
General government	12,082	-	-	12,082
Debt Service	-	-	-	-
Capital Outlay	-	-	-	-
Total Cash Disbursements	<u>26,714</u>	<u>10,111</u>	<u>-</u>	<u>36,825</u>
Total Receipts Over/(Under) Disbursements	26,948	3,324	-	30,272
Other Financing Receipts/(Disbursements)				
Transfers - In	-	-	-	-
Other Sources	-	-	-	-
Transfers - Out	-	-	-	-
Other Uses	-	-	-	-
Total Other Financing Receipts/(Disbursements)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	<u>\$ 26,948</u>	<u>\$ 3,324</u>	<u>\$ -</u>	<u>\$ 30,272</u>
Fund Cash Balnces, January 1, 2001	<u>54,167</u>	<u>44,134</u>	<u>-</u>	<u>98,301</u>
Fund Cash Balances, December 31, 2001	<u>\$ 81,115</u>	<u>\$ 47,458</u>	<u>\$ -</u>	<u>\$ 128,573</u>

See notes to financial statements.

**VILLAGE OF GLENMONT
HOLMES COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES
PROPRIETARY FUNDS AND SIMILAR FIDUCIARY FUND
FOR THE YEAR ENDED DECEMBER 31, 2001**

	Enterprise
Operating Cash Receipts:	
Charges for services	\$ 20,621
Total Operating Cash Receipts	20,621
Operating Cash Disbursements:	
Personal services	3,524
Contractual services	4,375
Supplies and materials	2,218
Capital outlay	-
Total Operating Cash Disbursements	10,117
Operating Income/(Loss)	10,504
Non-Operating Cash Receipts:	
Other Non-operating Receipts	-
Non-Operating Cash Disbursements:	
Other Non-operating Cash Disbursements	-
Debt Service	-
Total Non-Operating cash Disbursements	-
Excess of Receipts Over/(Under) Disbursements Before Interfund Transfers and Advances	10,504
Transfers - In	-
Transfers - Out	-
Net Receipts Over/(Under) Disbursements	\$ 10,504
Fund Cash Balances, January 1, 2001	64,089
Fund Cash Balances, December 31, 2001	\$ 74,593

See notes to financial statements.

**VILLAGE OF GLENMONT
HOLMES COUNTY**

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

	<u>Governmental Fund Types</u>			Totals (Memorandum Only)
	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>	
Cash Receipts				
Local taxes	\$ 1,578	\$ -	\$ -	\$ 1,578
Intergovernmental	33,239	10,365	-	43,604
Charges for services	3,265	-	-	3,265
Fines, licenses, and permits	52	-	-	52
Interest	1,884	1,304	-	3,188
Miscellaneous	4,801	-	-	4,801
Total Cash Receipts	44,819	11,669	-	56,488
Cash Disbursements				
Current:				
Security of persons and property	16,519	-	-	16,519
Public health services	579	-	-	579
Basic utility services	517	-	-	517
Leisure time activities	-	-	-	-
Transportation	-	16,890	-	16,890
General government	28,078	-	-	28,078
Debt Service	-	-	-	-
Capital Outlay	20,793	-	-	20,793
Total Cash Disbursements	66,486	16,890	-	83,376
Total Receipts Over/(Under) Disbursements	(21,667)	(5,221)	-	(26,888)
Other Financing Receipts/(Disbursements)				
Sale of Other Public Debt	-	-	-	-
Transfers - In	-	-	-	-
Other Sources	-	-	-	-
Transfers - Out	-	-	-	-
Other Uses	-	-	-	-
Total Other Financing Receipts/(Disbursements)	-	-	-	-
Excess of cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	\$ (21,667)	\$ (5,221)	\$ -	\$ (26,888)
Fund Cash Balances, January 1, 2000, restated	75,834	49,355	-	125,189
Fund Cash Balances, December 31, 2000	\$ 54,167	\$ 44,134	\$ -	\$ 98,301

See notes to financial statements.

**VILLAGE OF GLENMONT
HOLMES COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES
PROPRIETARY FUNDS AND SIMILAR FIDUCIARY FUND
FOR THE YEAR ENDED DECEMBER 31, 2000**

	Enterprise
Operating Cash Receipts:	
Charges for services	\$ 20,845
Total Operating Cash Receipts	20,845
Operating Cash Disbursements:	
Personal services	3,401
Contractual services	5,289
Supplies and materials	2,416
Capital outlay	-
Total Operating Cash Disbursements	11,106
Operating Income/(Loss)	9,739
Non-Operating Cash Receipts:	
Other Non-operating Receipts	-
Non-Operating Cash Disbursements:	
Other Non-operating Cash Disbursements	-
Debt Service	-
Total Non-Operating cash Disbursements	-
Excess of Receipts Over/(Under) Disbursements Before Interfund Transfers and Advances	9,739
Transfers - In	-
Transfers - Out	-
Net Receipts Over/(Under) Disbursements	\$ 9,739
Fund Cash Balances, January 1, 2000	54,350
Fund Cash Balances, December 31, 2000	\$ 64,089

See notes to financial statements.

**VILLAGE OF GLENMONT
HOLMES COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2001 AND 2000**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the Entity

The Village of Glenmont, Holmes 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 council-mayor form of government using a six-member Council. The Village provides general governmental services, including road maintenance, water and sewer utilities, and police services. In addition, the Village operates a mayor's court. 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.

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:

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 Village had the following significant Special Revenue Fund:

Street Construction, Maintenance and Repair Fund - This fund receives gasoline tax and motor vehicle tax money for constructing, maintaining and repairing Village streets.

**VILLAGE OF GLENMONT
HOLMES COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2001 AND 2000 (Continued)**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Fund Accounting (Continued)

3. 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.

E. Budgetary Process

The Ohio Revised Code requires that each fund (except certain agency funds) 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 Village 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.

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 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 2001 and 2000 budgetary activity appears in Note 3.

**VILLAGE OF GLENMONT
HOLMES COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2001 AND 2000 (Continued)**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

F. Property, Plant and Equipment

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

2. EQUITY IN POOLED CASH AND INVESTMENTS

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

	2001	2000
Demand deposits	\$ 103,166	\$ 72,390
Certificates of deposit	100,000	90,000
Total deposits and investments	\$ 203,166	\$ 162,390

Deposits: Deposits are either (1) insured by the Federal Depository Insurance Corporation, or (2) collateralized by securities specifically pledged by the financial institution to the Village.

3. BUDGETARY ACTIVITY

Budgetary activity for the years ended December 31, 2001 and December 31, 2000 follows:

2001 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$ 39,017	\$ 53,662	\$ 14,645
Special Revenue	10,325	13,435	3,110
Enterprise	20,000	20,621	621
Total	\$ 69,342	\$ 87,718	\$ 18,376

2001 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$ 37,271	\$ 26,714	\$ 10,557
Special Revenue	22,500	10,111	12,389
Enterprise	18,200	10,117	8,083
Total	\$ 77,971	\$ 46,942	\$ 31,029

**VILLAGE OF GLENMONT
HOLMES COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2001 AND 2000 (Continued)**

3. BUDGETARY ACTIVITY (Continued)

2000 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$ 39,117	\$ 44,819	\$ 5,702
Special Revenue	10,300	11,669	1,369
Enterprise	17,500	20,845	3,345
Total	\$ 66,917	\$ 77,333	\$ 10,416

2000 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$ 69,860	\$ 66,486	\$ 3,374
Special Revenue	20,500	16,890	3,610
Enterprise	18,400	11,106	7,294
Total	\$ 108,760	\$ 94,482	\$ 14,278

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 payments, the first half is due December 31. The second half payment is due the following June 20.

Public utilities are also taxes 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.

5. DEBT

The Village did not have any debt outstanding as of December 31, 2001 and December 31, 2000.

**VILLAGE OF GLENMONT
HOLMES COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2001 AND 2000 (Continued)**

6. RETIREMENT SYSTEMS

All Village personnel, including the Village's part-time law enforcement officers belong to the Public Employees Retirement System (PERS) of Ohio. This retirement program is a statewide cost-sharing multiple employer define benefit pension plan. These plans provide retirement benefits, including post retirement healthcare, and survivor and disability benefits to participants as prescribed by the Ohio Revised Code. Benefits are established and amended by State of Ohio statute per Chapter 145 of the Ohio Revised Code. PERS issues a stand-alone financial report. Interested parties may obtain a copy of the PERS financial report by making a written request to the Public Retirement System of Ohio, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling (614) 466-2085 or 1-800-222-7377.

The Ohio Revised Code provides PERS statutory authority for employee and employer contributions. The employee contribution rates are 8.5%. The 2001 employer contribution rate for state employers was 13.55% of covered payroll. Required employer contributions are equal to 100% of the dollar amount billed to each employer. The Village has paid all contributions required through December 31, 2001.

7. RISK MANAGEMENT

The Village has obtained commercial insurance for the following risks:

- * Comprehensive property and general liability
- * Vehicles
- * General Liability

**WOLFE, WILSON, & PHILLIPS, INC.
37 SOUTH SEVENTH STREET
ZANESVILLE, OHIO 43701**

**REPORT OF INDEPENDENT ACCOUNTANTS ON COMPLIANCE AND ON INTERNAL CONTROL
OVER FINANCIAL REPORTING BASED ON AN AUDIT
OF FINANCIAL STATEMENT PERFORMED
IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS.**

Mayor and Village Council
Village of Glenmont
P.O. Box 476
Glenmont, Ohio 44628

We have audited the financial statements of The Village of Glenmont as of and for the years ended December 31, 2001 and 2000, and have issued our report thereon dated June 26, 2002. We conducted our audit 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 Village of Glenmont's combined 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 test disclosed instances of noncompliance that are required to be reported under *Government Auditing Standards*, which are described in the accompanying Schedule of Findings as item 2001-001. We also noted certain immaterial instances of noncompliance that we have reported to the management of the Village of Glenmont in a separate letter dated June 26, 2002.

Internal Control Over Financing Reporting

In planning and performing our audit, we considered the Village of Glenmont's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the combined 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 a material weakness. 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 of 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, which we have reported to management of the Village of Glenmont in a separate letter dated June 26, 2002.

This report is intended for the information of the Mayor, Council and the Auditor of State and is not intended to be and should not be used by anyone other than these specified parties.

Wolfe, Wilson, & Phillips, Inc.
Zanesville, Ohio
June 26, 2002

**VILLAGE OF GLENMONT
HOLMES COUNTY
JANUARY 1, 2000 - DECEMBER 31, 2001**

SCHEDULE OF FINDINGS

FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS
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Finding Number	2001-001
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Section 5705.41(D), Ohio Revised Code, states that no subdivision shall make any contract or order any expenditure of money unless the certificate of the fiscal officer is attached. The fiscal officer must certify that the amount required to meet such a commitment has been lawfully appropriated and is in the treasury or in the process of collection to the credit of an appropriate fund free from any previous encumbrance. Further, contracts and other orders for expenditure lacking prior certification should 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 both at the time of the contract or order and at the time the certificate was appropriated and free of any previous encumbrances, the Village Council 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 (\$1,000) dollars, the fiscal officer may authorize it to be paid without the affirmation of the Village Council.

We noted during our test of fiscal years 2000 and 2001 expenditures, that several vouchers did not contain a certification by the fiscal officer for the expenditure. Those expenditures that did have a certification by the fiscal officer were not completed in their entirety. Descriptions and amounts of expenditures being certified were not included, as well as appropriation amounts being certified from stated fund. We also noted that none of the certifications were dated when signed by the fiscal officer. The absence of these mentioned elements could result in the overspending of appropriated funds.

Adequate supporting documentation should be attached to all vouchers to evidence that the expenditure was valid and for a proper public purpose. All expenditures should be appropriately certified prior to payment. All paid invoices should be stamped with an identifying mark to prevent double payments.

**VILLAGE OF GLENMONT
HOLMES COUNTY
JANUARY 1, 2000 - DECEMBER 31, 2001**

**SCHEDULE OF FINDINGS
(Continued)**

STATUS OF PRIOR FINDINGS

The prior audit report covering the fiscal years ending December 31, 1999 and 1998, contained compliance and internal control citations required to be reported in accordance with *Government Auditing Standards*. Finding number 2001-001 cited above was also cited in the prior report. All other findings were either corrected or were not deemed reportable under *Government Auditing Standards*.



STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

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VILLAGE OF GLENMONT

HOLMES 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 6, 2002**