



Mary Taylor, CPA
Auditor of State

**PLEASANT TOWNSHIP
LOGAN COUNTY**

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Mary Taylor, CPA
Auditor of State

Pleasant Township
Logan County
9861 S.R. 47 West
DeGraff, Ohio 43318

To the Board of Trustees:

As you are aware, the Auditor of State's Office (AOS) must modify the *Independent Accountants' Report* we provide on your financial statements due to an interpretation from the American Institute of Certified Public Accountants (AICPA). While AOS does not legally require your government to prepare financial statements pursuant to Generally Accepted Accounting Principles (GAAP), the AICPA interpretation requires auditors to formally acknowledge that you did not prepare your financial statements in accordance with GAAP. Our Report includes an adverse opinion relating to GAAP presentation and measurement requirements, but does not imply the amounts the statements present are misstated under the non-GAAP basis you follow. The AOS report also includes an opinion on the financial statements you prepared using the cash basis and financial statement format the AOS permits.

A handwritten signature in cursive script that reads "Mary Taylor".

Mary Taylor, CPA
Auditor of State

September 19, 2007

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Mary Taylor, CPA

Auditor of State

INDEPENDENT ACCOUNTANTS' REPORT

Pleasant Township
Logan County
9861 S.R. 47 West
DeGraff, Ohio 43318

To the Board of Trustees:

We have audited the accompanying financial statements of Pleasant Township, Logan County, (the Township) as of and for the years ended December 31, 2006 and 2005. These financial statements are the responsibility of the Township's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require that we plan and perform the audit to reasonably assure 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. The Township processes its financial transactions with the Auditor of State's Uniform Accounting Network (UAN). *Government Auditing Standards* considers this service to impair the independence of the Auditor of State to audit the Township because the Auditor of State designed, developed, implemented, and as requested, operates UAN. However, *Government Auditing Standards* permits the Auditor of State to audit and opine on this entity, because Ohio Revised Code § 117.101 requires the Auditor of State to provide UAN services, and Ohio Revised Code §§ 117.11(B) and 115.56 mandate the Auditor of State to audit Ohio governments. We believe our audit provides a reasonable basis for our opinion.

As described more fully in Note 1, the Township has prepared these financial statements using accounting practices the Auditor of State prescribes or permits. These practices differ from accounting principles generally accepted in the United States of America (GAAP). Although we cannot reasonably determine the effects on the financial statements of the variances between these regulatory accounting practices and GAAP, we presume they are material.

Instead of the combined funds the accompanying financial statements present, GAAP requires presenting entity wide statements and also presenting the Township's larger (i.e. major) funds separately. While the Township does not follow GAAP, generally accepted auditing standards require us to include the following paragraph if the statements do not substantially conform to GAAP presentation requirements. The Auditor of State permits, but does not require townships to reformat their statements. The Township has elected not to follow GAAP statement formatting requirements. The following paragraph does not imply the amounts reported are materially misstated under the accounting basis the Auditor of State permits. Our opinion on the fair presentation of the amounts reported pursuant to its non-GAAP basis is in the second following paragraph.

In our opinion, because of the effects of the matter discussed in the preceding two paragraphs, the financial statements referred to above for the years ended December 31, 2006 and 2005 do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the Township as of December 31, 2006 and 2005, or its changes in financial position for the years then ended.

Also, in our opinion, the financial statements referred to above present fairly, in all material respects, the combined fund cash balances of Pleasant Township, Logan County, as of December 31, 2006 and 2005, and its combined cash receipts and disbursements for the years then ended on the accounting basis Note 1 describes.

The Township has not presented Management's Discussion and Analysis, which accounting principles generally accepted in the United States of America has determined is necessary to supplement, although not required to be part of, the financial statements.

In accordance with *Government Auditing Standards*, we have also issued our report dated September 19, 2007, 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 grant agreements and other matters. While we did not opine on the internal control over financial reporting or on compliance, that report describes the scope of our testing of internal control over financial reporting and compliance, and the results of that testing. That report is an integral part of an audit performed in accordance with *Government Auditing Standards*. You should read it in conjunction with this report in assessing the results of our audit.



Mary Taylor, CPA
Auditor of State

September 19, 2007

**PLEASANT TOWNSHIP
LOGAN COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES
ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2006**

	<u>Governmental Fund Types</u>			Totals (Memorandum Only)
	<u>General</u>	<u>Special Revenue</u>	<u>Capital Project</u>	
Cash Receipts:				
Property Taxes	\$17,320	\$21,369	\$72,633	\$111,322
Intergovernmental	30,775	97,219		127,994
Licenses, Permits, and Fees	982			982
Earnings on Investments	4,413	2,174		6,587
Miscellaneous	94			94
Total Cash Receipts	<u>53,584</u>	<u>120,762</u>	<u>72,633</u>	<u>246,979</u>
Cash Disbursements:				
Current:				
General Government	64,056			64,056
Public Safety	6,200			6,200
Public Works	78,425	60,342		138,767
Health	3,208			3,208
Intergovernmental		8,706		8,706
Capital Outlay		8,434	72,633	81,067
Total Cash Disbursements	<u>151,889</u>	<u>77,482</u>	<u>72,633</u>	<u>302,004</u>
Total Receipts Over/(Under) Disbursements	<u>(98,305)</u>	<u>43,280</u>		<u>(55,025)</u>
Other Financing Receipts				
Sale of Fixed Assets	17,125			17,125
Other Financing Sources	170			170
Other Financing Uses	(3,702)			(3,702)
Total Other Financing Receipts/(Disbursements)	<u>13,593</u>			<u>13,593</u>
Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	(84,712)	43,280		(41,432)
Fund Cash Balances, January 1	<u>190,772</u>	<u>230,550</u>		<u>421,322</u>
Fund Cash Balances, December 31	<u>\$106,060</u>	<u>\$273,830</u>		<u>\$379,890</u>

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

**PLEASANT TOWNSHIP
LOGAN COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES
ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2005**

	<u>Governmental Fund Types</u>		Totals (Memorandum Only)
	<u>General</u>	<u>Special Revenue</u>	
Cash Receipts:			
Property Taxes	\$17,330	\$21,015	\$38,345
Intergovernmental	76,399	108,268	184,667
Licenses, Permits, and Fees	694		694
Earnings on Investments	2,583	1,738	4,321
Miscellaneous	840		840
Total Cash Receipts	<u>97,846</u>	<u>131,021</u>	<u>228,867</u>
Cash Disbursements:			
Current:			
General Government	60,341		60,341
Public Safety	5,010	17,901	22,911
Public Works	816	12,838	13,654
Health	3,465		3,465
Intergovernmental		8,677	8,677
Capital Outlay		757	757
Total Cash Disbursements	<u>69,632</u>	<u>40,173</u>	<u>109,805</u>
Total Receipts Over Disbursements	<u>28,214</u>	<u>90,848</u>	<u>119,062</u>
Other Financing Receipts			
Other Financing Sources	<u>764</u>		<u>764</u>
Cash Receipts and Other Financing Receipts Over Cash Disbursements	28,978	90,848	119,826
Fund Cash Balances, January 1	<u>161,794</u>	<u>139,702</u>	<u>301,496</u>
Fund Cash Balances, December 31	<u>\$190,772</u>	<u>\$230,550</u>	<u>\$421,322</u>

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

**PLEASANT TOWNSHIP
LOGAN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2006 AND 2005**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the Entity

The constitution and laws of the State of Ohio establish the rights and privileges of the Pleasant Township, Logan County, (the Township) as a body corporate and politic. A publicly-elected three-member Board of Trustees Township directs the Township. The Township provides road and bridge maintenance, cemetery maintenance, fire protection, and emergency medical services. The Township contracts with the Village of DeGraff, Miami Township Fire Department, and Maplewood Community Fire Department to provide fire services and contracts with Miami Township Emergency Medical Services and Riverside Emergency Medical Services for ambulance services.

The Township participates in a jointly governed organization. Note 7 to the financial statements provides additional information for this entity. The organization is the Greenwood Union Cemetery.

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

B. Accounting Basis

These financial statements follow the accounting basis the Auditor of State prescribes or permits. This basis is similar to the cash receipts and disbursements accounting basis. The Township recognizes receipts when received in cash rather than when earned, and recognizes disbursements 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 the Auditor of State prescribes or permits.

C. Cash and Investments

The Township's accounting basis includes investments as assets. This basis does not record disbursements for investment purchases or receipts for investment sales. This basis records gains or losses at the time of sale as receipts or disbursements, respectively.

The Township values certificates of deposit at cost.

D. Fund Accounting

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

1. General Fund

The General Fund reports all financial resources except those required to be accounted for in another fund.

**PLEASANT TOWNSHIP
LOGAN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2006 AND 2005
(Continued)**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

2. Special Revenue Funds

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

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

Road and Bridge Fund – This fund receives property tax revenues which are used for constructing, maintaining, and repairing Township roads and bridges.

Cemetery Fund – The Township is the taxing authority for Greenwood Union Cemetery and this fund accounts for the related property tax revenues and disbursements.

3. Capital Project Funds

Public Works Fund – The Township accounts for the memo receipts and expenditures for Logan County sales tax money and Issue II money spent on behalf of the Township for constructing, maintaining and repairing Township roads.

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. Appropriations lapse at year end.

2. Estimated Resources

Estimated resources include estimates of cash to be received (budgeted receipts) plus 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 canceled and reappropriated in the subsequent year.

A summary of 2006 and 2005 budgetary activity appears in Note 3.

F. Property, Plant, and Equipment

The Township records disbursements for acquisitions of property, plant, and equipment when paid. The accompanying financial statements do not report these items as assets.

**PLEASANT TOWNSHIP
LOGAN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2006 AND 2005
(Continued)**

2. EQUITY IN POOLED CASH

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

	2006	2005
Demand Deposits	\$292,588	\$269,683
Certificates of Deposit	87,302	151,639
Total Deposits	\$379,890	\$421,322

Deposits: Deposits are insured by the Federal Depository Insurance Corporation or collateralized by securities specifically pledged by the financial institution to the Township.

3. BUDGETARY ACTIVITY

Budgetary activity for the years ending December 31, 2006 and 2005 follows:

2006 Budgeted vs. Actual Receipts

Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$67,125	\$70,879	\$3,754
Special Revenue	114,250	120,762	6,512
Capital Project		72,633	72,633
Total	\$181,375	\$264,274	\$82,899

2006 Budgeted vs. Actual Budgetary Basis Expenditures

Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$227,782	\$155,591	\$72,191
Special Revenue	292,750	77,482	215,268
Capital Project		72,633	(72,633)
Total	\$520,532	\$305,706	\$214,826

2005 Budgeted vs. Actual Receipts

Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$61,548	\$98,610	\$37,062
Special Revenue	164,982	131,021	(33,961)
Total	\$226,530	\$229,631	\$3,101

2005 Budgeted vs. Actual Budgetary Basis Expenditures

Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$130,900	\$69,632	\$61,268
Special Revenue	254,004	40,173	213,831
Total	\$384,904	\$109,805	\$275,099

**PLEASANT TOWNSHIP
LOGAN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2006 AND 2005
(Continued)**

3. BUDGETARY ACTIVITY (Continued)

The Township failed to amend its certificate of estimated resources and appropriations resolution for Issue II money and Logan County sales tax money spent on behalf of the Township in 2006. As a result, Ohio Rev. Code Sections 5705.36 and 5705.40 were violated, respectively. Additionally, the Township failed to establish a fund for the FEMA grant and record intergovernmental receipts in the proper funds, as required.

4. PROPERTY TAX

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

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

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

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

The residents of the Township support the Greenwood Union Cemetery (the Cemetery) through a voted millage tax levy. The tax receipts and related disbursements are reflected as tax revenue and intergovernmental expenditures in the Special Revenue Fund type.

5. RETIREMENT SYSTEM

Ohio Public Employees Retirement System

The Township's employees belong to the Ohio Public Employees Retirement System (OPERS). OPERS is a cost-sharing, multiple-employer plan. The Ohio Revised Code prescribes these plans' benefits, which include postretirement healthcare and survivor and disability benefits.

The Ohio Revised Code also prescribes contribution rates. For 2006 and 2005, OPERS members contributed 9 and 8.5%, respectively, of their gross salaries and the Township contributed an amount equaling 13.7 and 13.55%, respectively, of the participants' gross salaries. The Township has paid all contributions required through December 31, 2006.

6. RISK MANAGEMENT

Commercial Insurance

The Township has obtained coverage for the following risks:

- Commercial property coverage
- Commercial general liability coverage
- Employee benefits liability policy
- Commercial auto coverage
- Commercial Inland Marine coverage

**PLEASANT TOWNSHIP
LOGAN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2006 AND 2005
(Continued)**

7. JOINTLY GOVERNED ORGANIZATION

Greenwood Union Cemetery, Logan County - The Cemetery is directed by a three-member Board of Trustees appointed by the Village of DeGraff and Pleasant Township in Logan County. These entities also provide funding, through voted tax levies (see Note 4), to meet the Cemetery's operating costs under the agreement which established the Cemetery.

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Mary Taylor, CPA

Auditor of State

INDEPENDENT ACCOUNTANTS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS REQUIRED BY *GOVERNMENT AUDITING STANDARDS*

Pleasant Township
Logan County
9861 S.R. 47 West
DeGraff, Ohio 43318

To the Board of Trustees:

We have audited the financial statements of Pleasant Township, Logan County, (the Township) as of and for the years ended December 31, 2006 and 2005, and have issued our report thereon dated September 19, 2007 wherein we noted the Township followed accounting practices the Auditor of State prescribes rather than accounting principles generally accepted in the United States of America. We also noted the Township uses the Auditor of State's Uniform Accounting Network (UAN) to process its financial transactions. *Government Auditing Standards* considers this service to impair the Auditor of State's independence to audit the Township. However, *Government Auditing Standards* permits the Auditor of State to audit and opine on this entity, because Ohio Revised Code § 117.101 requires the Auditor of State to provide UAN services, and Ohio Revised Code §§ 117.11(B) and 115.56 mandate the Auditor of State to audit Ohio governments. 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 the Comptroller General of the United States' *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Township's internal control over financial reporting as a basis for designing our audit procedures for expressing our opinion on the financial statements, but not to opine on the effectiveness of the Township's internal control over financial reporting. Accordingly, we have not opined on the effectiveness of the Township's internal control over financial reporting.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses. However, as discussed below, we identified certain deficiencies in internal control over financial reporting that we consider significant deficiencies.

A control deficiency exists when the design or operation of a control does not allow management or employees, in performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the Township's ability to initiate, authorize, record, process, or report financial data reliably in accordance with its applicable accounting basis, such that there is more than a remote likelihood that the Township's internal control will not prevent or detect a more-than-inconsequential financial statement misstatement.

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Internal Control Over Financial Reporting (Continued)

We consider the following deficiencies described in the accompanying schedule of findings to be significant deficiencies in internal control over financial reporting: 2006-001, 2006-002, and 2006-003.

A material weakness is a significant deficiency, or combination of significant deficiencies resulting in more than a remote likelihood that the Township's internal control will not prevent or detect a material financial statement misstatement.

Our consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in the internal control that might be significant deficiencies and accordingly, would not necessarily disclose all significant deficiencies that are also material weaknesses. However, of the significant deficiencies described above, we believe finding numbers 2006-001, 2006-002, and 2006-003 are also material weaknesses.

We also noted certain matters that we reported to the Township's management in a separate letter dated September 19, 2007.

Compliance and Other Matters

As part of reasonably assuring whether the Township's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect 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 an opinion. The results of our tests disclosed instances of noncompliance or other matters that we must report under *Government Auditing Standards* which are described in the accompanying schedule of findings as items 2006-001, 2006-002, and 2006-003.

We also noted certain noncompliance or other matters that we reported to the Township's management in a separate letter dated September 19, 2007.

We intend this report solely for the information and use of the management and the Board of Trustees. We intend it for no one other than these specified parties.



Mary Taylor, CPA
Auditor of State

September 19, 2007

**PLEASANT TOWNSHIP
LOGAN COUNTY**

**SCHEDULE OF FINDINGS
DECEMBER 31, 2006 AND 2005**

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

FINDING NUMBER 2006-001

Material Weakness and Noncompliance

Ohio Rev. Code Section 5705.09 requires each subdivision to establish a special fund for each class of revenues derived from a source other than the general property tax, which the law required to be used for a particular purpose. **Auditor of State Bulletin 98-013** outlines the procedures for the treatment of money received from the Federal Emergency Management Agency (FEMA). During 2005, the Township failed to establish a separate fund to account for a FEMA grant in the amount of \$20,337. The failure to account for this Grant in a separate fund not only resulted in a material misstatement of the financial statements but could also jeopardize future funding to the Township.

The accompanying financial statements have been adjusted to reflect the receipt and disbursement of this grant in the Special Revenue Fund Type instead of the General Fund.

The Township should perform a periodic review of its financial records to determine that restricted revenues are recorded in the appropriate fund.

FINDING NUMBER 2006-002

Material Weakness and Noncompliance

Ohio Rev. Code, Section 5705.10, requires that all revenue derived from a source other than the general property tax and which the law prescribes shall be used for a particular purpose is to be paid into a special fund for such purpose. The Township failed to record the receipt of some intergovernmental revenues in the special funds established for that purpose during both 2006 and 2005. The failure to record restricted revenues in the correct fund not only may result in the material misstatement to the financial statements but also may impact the Township's ability to make sound financial decisions.

The accompanying financial statements have been adjusted to correctly record these revenues. These adjustments had the following impact on fund balances at year-end:

<u>Fund Type</u>	<u>2006</u>	<u>Amount</u>	<u>Fund Type</u>	<u>2005</u>	<u>Amount</u>
General	Decrease	\$579	General	Increase	\$1,392
Special Revenue – Motor Vehicle License Tax Fund	Increase	265	Special Revenue – Motor Vehicle License Tax Fund	Increase	156
Special Revenue – Road and Bridge	Increase	246	Special Revenue – Gasoline Tax Fund	Increase	7,847
Special Revenue – Cemetery	Increase	68	Special Revenue – Road Bridge Capital Project	Increase	10,942
				Decrease	20,337

The Township should implement controls that include the periodic review of the receipts to determine they have been recorded in the correct fund.

FINDING NUMBER 2006-003

Material Weakness and Noncompliance

Ohio Rev. Code Section 5705.36(A)(2) allows all subdivisions to request increased amended certificates of estimated resources upon determination by the fiscal officer that revenue to be collected will be greater than the amount in the official certificate of estimated resources. **Ohio Rev. Code Section 5705.36(A)(3)** requires obtaining an increased amended certificate from the budget commission if the legislative authority intends to appropriate and expend excess revenue. **Ohio Rev. Code Section 5705.40** allows an entity to amend or supplement appropriations.

In 2006, the Township failed to amend the certificate of estimated resources and the appropriations resolution for Issue II money and Logan County sales tax money, in the amount of \$72,633, spent on behalf of the Township. In addition, the Township also failed to record in its accounting records and annual financial statements the memo entries to account for the receipt and disbursement of this money. The accompanying financial statements have been adjusted to reflect receipt and disbursement of this money.

The failure to record this activity prevents the users of the financial statements from seeing the financial benefit received by the Township.

The Township should review Auditor of State Bulletin 2002-004 for guidance in the budgeting and recording of Issue II money and other similar infrastructure money. Procedures should then be implemented by the Township to help assure the recording of this activity in the accounting records and financial statements.

OFFICIALS' RESPONSE

We did not receive a response from Officials to these findings.

**PLEASANT TOWNSHIP
LOGAN COUNTY**

**SCHEDULE OF PRIOR AUDIT FINDINGS
DECEMBER 31, 2006 AND 2005**

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different corrective Action Taken; or Finding No Longer Valid; Explain
2004-001	ORC Sec. 507.09 – The Fiscal Officer was overpaid in 2004.	Yes	



Mary Taylor, CPA
Auditor of State

PLEASANT TOWNSHIP

LOGAN 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
DECEMBER 13, 2007**