



Mary Taylor, CPA
Auditor of State

YORK TOWNSHIP
BELMONT COUNTY

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Mary Taylor, CPA

Auditor of State

York Township
Belmont County
55850 Little Captina Road
Powhatan Point, Ohio 43942

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

November 2, 2007

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Mary Taylor, CPA

Auditor of State

INDEPENDENT ACCOUNTANTS' REPORT

York Township
Belmont County
55850 Little Captina Road
Powhatan Point, Ohio 43942

To the Board of Trustees:

We have audited the accompanying financial statements of York Township, Belmont County, Ohio (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 require 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 requires 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 governments 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.

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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 York Township, Belmont 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 November 2, 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.

We conducted our audit to opine on the Township's financial statements. The Federal Awards Expenditure Schedule presents additional information and is required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. It is not a required part of the financial statements. We subjected this schedule to the auditing procedures applied in our audit of the Township's financial statements. For reasons stated in the third paragraph, the financial statements 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, 2005, or its changes in financial position or its cash flows for the year then ended. Therefore we are unable to express, and we do not express, an opinion on the Federal Awards Expenditure Schedule.



Mary Taylor, CPA
Auditor of State

November 2, 2007

**YORK TOWNSHIP
BELMONT 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>Debt Service</u>	<u>Capital Projects</u>	
Cash Receipts:					
Property and Other Local Taxes	\$19,126	\$65,397	\$0	\$0	\$84,523
Intergovernmental	64,893	110,258		552,831	727,982
Earnings on Investments	179	219			398
Miscellaneous	1,861				1,861
	<u>86,059</u>	<u>175,874</u>	<u>0</u>	<u>552,831</u>	<u>814,764</u>
Total Cash Receipts					
Cash Disbursements:					
Current:					
General Government	60,860				60,860
Public Safety		27,921			27,921
Public Works	3,274	116,711			119,985
Health	3,806				3,806
Capital Outlay		7,872		675,584	683,456
	<u>67,940</u>	<u>152,504</u>	<u>0</u>	<u>675,584</u>	<u>896,028</u>
Total Cash Disbursements					
Total Cash Receipts Over/(Under) Cash Disbursements	<u>18,119</u>	<u>23,370</u>	<u>0</u>	<u>(122,753)</u>	<u>(81,264)</u>
Other Financing Receipts / (Disbursements):					
Transfers-In	23,220				23,220
Transfers-Out				(23,220)	(23,220)
	<u>23,220</u>	<u>0</u>	<u>0</u>	<u>(23,220)</u>	<u>0</u>
Total Other Financing Receipts / (Disbursements)					
Excess of Cash Receipts and Other Financing Receipts Over / (Under) Cash Disbursements and Other Financing Disbursements	41,339	23,370	0	(145,973)	(81,264)
Fund Cash Balances, January 1	<u>39,958</u>	<u>120,134</u>	<u>1,982</u>	<u>252,726</u>	<u>414,800</u>
Fund Cash Balances, December 31	<u>\$81,297</u>	<u>\$143,504</u>	<u>\$1,982</u>	<u>\$106,753</u>	<u>\$333,536</u>

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

**YORK TOWNSHIP
BELMONT 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>	<u>Debt Service</u>	<u>Capital Projects</u>	
Cash Receipts:					
Property and Other Local Taxes	\$18,436	\$63,455	\$0	\$0	\$81,891
Intergovernmental	63,659	101,830		975,730	1,141,219
Earnings on Investments	177	227			404
Miscellaneous	24				24
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Cash Receipts	82,296	165,512	0	975,730	1,223,538
Cash Disbursements:					
Current:					
General Government	75,581	120			75,701
Public Safety		24,516			24,516
Public Works		108,005			108,005
Health	3,865				3,865
Capital Outlay	1,025	11,774		803,653	816,452
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Cash Disbursements	80,471	144,415	0	803,653	1,028,539
Total Cash Receipts Over/(Under) Cash Disbursements	1,825	21,097	0	172,077	194,999
Fund Cash Balances, January 1	38,133	99,037	1,982	80,649	219,801
Fund Cash Balances, December 31	<u>\$39,958</u>	<u>\$120,134</u>	<u>\$1,982</u>	<u>\$252,726</u>	<u>\$414,800</u>

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

**YORK TOWNSHIP
BELMONT 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 York Township, Belmont County, Ohio (the Township), as a body corporate and politic. A publicly-elected three-member Board of Trustees directs the Township. The Township provides road and bridge maintenance, cemetery maintenance, fire protection and emergency medical services. The Township contracts with the Powhatan Point Volunteer Fire Department to provide fire services and ambulance 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 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. 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 reports all financial resources except those required to be accounted for in another fund.

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:

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

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

**YORK TOWNSHIP
BELMONT COUNTY**

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Fund Accounting (Continued)

3. Debt Service Funds

These funds account for resources the Township accumulates to pay bond and note debt. The Township had the following significant Debt Service Fund:

Miscellaneous Debt Service Fund – This fund received property tax and local government money to service debt for the purchase of a truck and grader. The Township's debt was paid off in its entirety prior to January 1, 2005.

4. Capital Project Funds

These funds account for receipts restricted to acquiring or constructing major capital projects (except those financed through enterprise or trust funds). The Township had the following significant Capital Project Fund:

Miscellaneous Capital Projects Fund -This fund receives grants to fund the repair and replacement of various Township roads and bridges damaged by land slides and flooding.

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. The Township did not encumber all commitments required by Ohio law.

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

**YORK TOWNSHIP
BELMONT COUNTY**

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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.

G. Accumulated Leave

In certain circumstances, such as upon leaving employment, employees are entitled to cash payments for unused leave. The financial statements do not include a liability for unpaid leave.

2. EQUITY IN POOLED CASH

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

	2006	2005
Demand deposits	\$333,536	\$414,800

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

3. BUDGETARY ACTIVITY

Budgetary activity for the years ending 2006 and 2005 follows:

2006 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$102,186	\$109,279	\$7,093
Special Revenue	156,882	175,874	18,992
Capital Projects	552,831	552,831	0
Total	\$811,899	\$837,984	\$26,085

2006 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$107,555	\$67,940	\$39,615
Special Revenue	221,569	152,504	69,065
Debt Service	1,983	0	1,983
Capital Projects	252,726	698,804	(446,078)
Total	\$583,833	\$919,248	(\$335,415)

**YORK TOWNSHIP
BELMONT COUNTY**

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

3. BUDGETARY ACTIVITY (Continued)

2005 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$80,128	\$82,296	\$2,168
Special Revenue	141,758	165,512	23,754
Capital Projects	975,730	975,730	0
Total	\$1,197,616	\$1,223,538	\$25,922

2005 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$98,596	\$80,471	\$18,125
Special Revenue	187,945	144,415	43,530
Debt Service	1,983	0	1,983
Capital Projects	80,644	803,653	(723,009)
Total	\$369,168	\$1,028,539	(\$659,371)

Contrary to Ohio law, budgetary expenditures exceeded appropriation authority at the legal level of control in the Miscellaneous Capital Projects Fund by \$446,078 for the year ended December 31, 2006; and budgetary expenditures exceeded appropriation authority in the Miscellaneous Capital Projects Fund by \$723,009 for the year ended December 31, 2005.

Contrary to Ohio law, multiple supplemental appropriations were not approved by the Board of Trustees and certified to the County Auditor.

4. PROPERTY TAX

Real property taxes become a lien on January 1 preceding the October 1 date for which the Trustees adopt 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.

**YORK TOWNSHIP
BELMONT COUNTY**

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

5. RETIREMENT SYSTEM

The Township's elected officials and employees belong to the Ohio Public Employees Retirement System (OPERS). OPERS is a cost-sharing, multiple-employer plan. The Ohio Revised Code prescribes the plan 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 participants' gross salaries. The Township has paid all contributions required through December 31, 2006.

6. RISK MANAGEMENT

Commercial Insurance

The Township has obtained commercial insurance for the following risks:

- Comprehensive property and general liability;
- Vehicles; and
- Errors and omissions

The Township also provides health insurance coverage to elected officials and employees.

7. CONTINGENT LIABILITIES

Amounts grantor agencies pay to the Township are subject to audit and adjustment by the grantor, principally the federal government. The grantor may require refunding any disallowed costs. Management cannot presently determine amounts grantors may disallow. However, based on prior experience, management believes any refunds would be immaterial.

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YORK TOWNSHIP
BELMONT COUNTY

FEDERAL AWARDS EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2005

FEDERAL GRANTOR <i>Pass-Through Grantor</i> Program Title	Pass-Through Entity Number	Federal CFDA Number	Expenditures
U.S. DEPARTMENT OF HOMELAND SECURITY			
<i>Passed Through Ohio Department of Public Safety - Emergency Management Agency:</i>			
Public Assistance Grants			
Disaster Assistance	FEMA-1507-DR-013-86996	97.036	<u>\$742,035</u>
Total U.S. Department of Homeland Security			<u>742,035</u>
Total Federal Awards Expenditure			<u><u>\$742,035</u></u>

The accompanying notes to the Federal Awards Expenditures Schedule are an integral part of the Schedule.

**YORK TOWNSHIP
BELMONT COUNTY**

**NOTES TO THE FEDERAL AWARDS EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2005**

NOTE A - SIGNIFICANT ACCOUNTING POLICIES

The accompanying Federal Awards Expenditures Schedule (the Schedule) summarizes activity of the Township's federal award programs. The Schedule has been prepared on the cash basis of accounting.

NOTE B - MATCHING REQUIREMENTS

Certain Federal programs require that the Township contribute non-Federal funds (matching funds) to support the Federally-funded programs. The Township has complied with the matching requirements. The expenditure of non-Federal matching funds is not included on the Schedule.



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*

York Township
Belmont County
55850 Little Captina Road
Powhatan Point, Ohio 43942

To the Board of Trustees:

We have audited the financial statements of York Township, Belmont County, Ohio (the Township), as of and for the years ended December 31, 2006 and 2005, and have issued our report thereon dated November 2, 2007, wherein we noted the Township prepared its financial statements using accounting practices the Auditor of State prescribes or permits 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 opinions 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.

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 2006-006 through 2006-010.

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 findings numbers 2006-001 and 2006-006 through 2006-010 are material weaknesses.

We also noted certain internal control matters that we reported to the Township's management in a separate letter dated November 2, 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 through 2006-005 and 2006-008 through 2006-010.

We also noted certain noncompliance or other matters not requiring inclusion in this report that we reported to the Township's management in a separate letter dated November 2, 2007.

We intend this report solely for the information and use of the audit committee, management, the Board of Trustees and federal awarding agencies and pass-through entities. We intend it for no one other than these specified parties.



Mary Taylor, CPA
Auditor of State

November 2, 2007



Mary Taylor, CPA

Auditor of State

INDEPENDENT ACCOUNTANTS' REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO THE MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

York Township
Belmont County
55850 Little Captina Road
Powhatan Point, Ohio 43942

To the Board of Trustees:

Compliance

We have audited the compliance of York Township, Belmont County, Ohio (the Township), with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133, Compliance Supplement* that apply to its major federal program for the year ended December 31, 2005. The Summary of Auditor's Results section of the accompanying Schedule of Findings identifies the Township's major federal program. The Township's management is responsible for complying with the requirements of laws, regulations, contracts, and grants applicable to each major federal program. Our responsibility is to express an opinion on the Township's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to reasonably assure whether noncompliance occurred with the types of compliance requirements referred to above that could directly and materially affect a major federal program. An audit includes examining, on a test basis, evidence about the Township's compliance with those requirements and performing other procedures we considered necessary in the circumstances. We believe our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the Township's compliance with those requirements.

In our opinion, York Township complied, in all material respects, with the requirements referred to above that apply to its major federal program for the year ended December 31, 2005. However, the results of our auditing procedures disclosed instances of noncompliance with those requirements that OMB Circular A-133 requires us to report which are described in the accompanying Schedule of Findings as items 2006-008 through 2006-010. In a separate letter to the Township's management dated November 2, 2007, we reported an other matter related to federal noncompliance not requiring inclusion in this report.

Internal Control Over Compliance

The Township's management is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the Township's internal control over compliance with requirements that could directly and materially affect a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Township's internal control over compliance.

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

A *control deficiency* in internal control over compliance exists when the design or operation of a control does not allow management or employees, when performing their assigned functions, to prevent or detect noncompliance with a federal program compliance requirement on a timely basis. A *significant deficiency* is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to administer a federal program such that there is more than a remote likelihood that the entity's internal control will not prevent or detect more-than-inconsequential noncompliance with a federal program compliance requirement. We consider the significant deficiencies in internal control over compliance described in the accompanying Schedule of Findings as findings 2006-008 through 2006-010.

A material weakness is a significant deficiency, or combination of significant deficiencies, that result in more than a remote likelihood that the Township's internal control will not prevent or detect material noncompliance with a federal program's compliance requirements. Of the significant deficiencies in internal control over compliance described in the accompanying Schedule of Findings, we consider findings 2006-008 through 2006-010 to be material weaknesses.

The Township's responses to the findings we identified are described in the accompanying Schedule of Findings. We did not audit the Township's responses and, accordingly, we express no opinion on them.

We intend this report solely for the information and use of the audit committee, management, Board of Trustees, federal awarding agencies, and pass-through entities. It is not intended for anyone other than these specified parties.



Mary Taylor, CPA
Auditor of State

November 2, 2007

**YORK TOWNSHIP
BELMONT COUNTY**

**SCHEDULE OF FINDINGS
OMB CIRCULAR A-133 § .505
DECEMBER 31, 2006 AND 2005**

1. SUMMARY OF AUDITOR'S RESULTS		
(d)(1)(i)	Type of Financial Statement Opinion	Unqualified
(d)(1)(ii)	Were there any material control weaknesses reported at the financial statement level (GAGAS)?	Yes
(d)(1)(ii)	Were there any other significant deficiencies in internal control reported at the financial statement level (GAGAS)?	Yes
(d)(1)(iii)	Was there any reported material noncompliance at the financial statement level (GAGAS)?	Yes
(d)(1)(iv)	Were there any material internal control weaknesses reported for major federal programs?	Yes
(d)(1)(iv)	Were there any other significant deficiencies in internal control reported for major federal programs?	No
(d)(1)(v)	Type of Major Programs' Compliance Opinion	Unqualified
(d)(1)(vi)	Are there any reportable findings under § .510?	Yes
(d)(1)(vii)	Major Programs (list):	Public Assistance Grants – Disaster Assistance - CFDA #97.036
(d)(1)(viii)	Dollar Threshold: Type A/B Programs	Type A: > \$ 300,000 Type B: all others
(d)(1)(ix)	Low Risk Auditee?	No

**YORK TOWNSHIP
BELMONT COUNTY**

**SCHEDULE OF FINDINGS
OMB CIRCULAR A -133 § .505
DECEMBER 31, 2006 AND 2005**

FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS
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FINDING NUMBER 2006-001

Noncompliance Citation and Material Weakness

Ohio Rev. Code Section 5705.40 requires that any appropriation ordinance or measure may be amended or supplemented, provided that such amendment or supplement shall comply with all provisions of law governing the taxing authority in making an original appropriation.

Ohio Admin. Code Section 117-2-02(C)(1) states that all local public offices should integrate the budgetary accounts, at the legal level of control or lower, into the financial accounting system. This means designing an accounting system to provide ongoing and timely information on unrealized budgetary receipts and remaining uncommitted balances of appropriations.

Estimated receipts, as reflected on the Uniform Accounting Network computer system, did not always agree to the final Amended Certificate of Estimated Resources, as follows:

Year	Fund	Final Amended Certificate Amount	Amounts Posted to the Accounting System	Variance
2006				
	General	\$ 102,186	\$ 83,732	\$ 18,454
	Motor Vehicle License Tax	16,762	10,020	6,742
	Gasoline Tax	78,120	72,120	6,000
	Road and Bridge	42,000	52,000	(10,000)
	Fire Levy	20,000	24,000	(4,000)
	FEMA	552,831	373,362	179,469
2005				
	General	\$ 80,128	\$ 57,745	\$ 22,383
	Motor Vehicle License Tax	16,742	10,020	6,722
	Gasoline Tax	63,016	72,120	(9,104)
	Road and Bridge	42,000	52,000	(10,000)
	Fire Levy	20,000	24,000	(4,000)
	FEMA	975,730	250,000	725,730

Appropriations, as reflected on the Uniform Accounting Network computer system, did not always agree to the Annual Appropriations Resolution, as follows:

Year	Fund	Appropriations Resolution	Amounts Posted to the Accounting System	Variance
2006				
	General	\$ 107,555	\$ 133,811	\$ (26,256)
	FEMA	5	23,225	(23,220)
	Miscellaneous Capital Projects	252,721	788,676	(535,955)
2005				
	Miscellaneous Capital Projects	80,644	1,056,369	(975,725)

**YORK TOWNSHIP
BELMONT COUNTY**

**SCHEDULE OF FINDINGS
OMB CIRCULAR A -133 § .505
DECEMBER 31, 2006 AND 2005
(Continued)**

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

FINDING NUMBER 2006-001 (Continued)

The Township Clerk posted appropriation increases/decreases to the Township's records without the approval of the Board of Trustees. Subsequently, these changes were not filed with the County Auditor.

We recommend the Township Clerk review the budgetary procedures for amending appropriations, obtain the Township Trustees' approval for amending appropriations, record such approval in the minute record, and file all supplemental appropriations, wherein total fund appropriations are increased or decreased, with the County Auditor.

FINDING NUMBER 2006-002

Noncompliance Citation and Significant Deficiency

Ohio Admin. Code (OAC) Section 117-2-01(A) states all public officials are responsible for the design and operation of a system of internal control that is adequate to provide reasonable assurance regarding the achievement of objectives for their respective public offices in certain categories. OAC Section 117-2-01(B) states "internal control" means a process effected by an entity's governing board, management, and other personnel, designed to provide reasonable assurance regarding the achievement of objectives in the categories of reliability of financial reporting, effectiveness and efficiency of operations, compliance with applicable laws and regulations, and safeguarding of assets.

In order to facilitate efficient operation of the Township, the Township Trustees need to receive detailed financial information to review and approve on a regular basis. However, the Township Trustees did not receive detailed financial information for their review and approval on a regular basis. As a result, errors could and have occurred that were not detected in a timely manner and the Trustees' decisions could be made based on false assumptions that result in Township financial hardships.

We recommend the Township Trustees require the Township Clerk provide financial information, including financial statements, bank reconciliations, budgetary comparisons, and ledgers on a monthly basis for their review and approval. Such approval should be documented in the minute record book and should be evidenced by initialing and dating such information.

FINDING NUMBER 2006-003

Noncompliance Citation

Ohio Rev. Code Section 5705.41(B) prohibits a subdivision or taxing unit from making any expenditure of money unless it has been properly appropriated.

At December 31, 2006, the following fund reflected expenditures which exceeded appropriations at the legal level of control:

**YORK TOWNSHIP
BELMONT COUNTY**

**SCHEDULE OF FINDINGS
OMB CIRCULAR A -133 § .505
DECEMBER 31, 2006 AND 2005
(Continued)**

FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS (Continued)
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FINDING NUMBER 2006-003 (Continued)

Fund/Function/Object	Appropriations	Expenditures	Variance
Miscellaneous Capital Projects Fund	\$252,726	\$698,804	(\$446,078)

At December 31, 2005, the following fund reflected expenditures which exceeded appropriations at the legal level of control:

Fund/Function/Object	Appropriations	Expenditures	Variance
Miscellaneous Capital Projects Fund	\$ 80,644	\$ 803,653	\$ (723,009)

These variances were the result of audit adjustments required to reduce appropriations from the Township's ledgers to agree to the approved amounts.

We recommend the Township monitor all fund expenditures at the legal level of control to ensure expenditures remain within their respective budgeted amounts.

FINDING NUMBER 2006-004

Noncompliance Citation

Ohio Rev. Code § 5705.41(D)(1) states that no orders or contracts involving the expenditure of money .re to be made unless there is a certificate of the fiscal officer attached that the amount required for the order or contract has been lawfully appropriated and is in the treasury, or is in the process of collection to the credit of an appropriate fund free from any previous encumbrances.

There are several exceptions to the standard requirement stated above. The main exceptions are: "then and now" certificates, blanket certificates, and super blanket certificates, which are provided for in sections 5705.41(D)(1) and 5705.41(D)(3), respectively, of the Ohio Revised Code.

- 1. "Then and Now" Certificate** - If the fiscal officer can certify that both at the time that the contract or order was made ("then"), and at the time that the fiscal officer is completing the certification ("now"), that sufficient funds were available or in the process of collection, to the credit of a proper fund, properly appropriated and free from any previous encumbrances, the taxing authority can authorize the drawing of a warrant for the payment of the amount due. The taxing authority has thirty days from the receipt of the "then and now" certificate to approve payment by ordinance or resolution. Amounts of less than \$3,000 may be paid by the fiscal officer without a resolution or ordinance upon completion of the "then and now" certificate, provided that the expenditure is otherwise lawful. This does not eliminate any otherwise applicable requirement for approval of expenditures by the Township.

YORK TOWNSHIP
BELMONT COUNTY

SCHEDULE OF FINDINGS
OMB CIRCULAR A -133 § .505
DECEMBER 31, 2006 AND 2005
(Continued)

FINDINGS RELATED TO THE FINANCIAL STATEMENTS
REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS (Continued)

FINDING NUMBER 2006-004 (Continued)

Noncompliance Citation - Ohio Rev. Code § 5705.41(D)(1) (Continued)

2. **Blanket Certificate** – Fiscal officers may prepare “blanket” certificates against any specific line item account over a period not running beyond the current fiscal year. The blanket certificates may, but need not, be limited to a specific vendor. Only one blanket certificate may be outstanding at one particular time for any one particular line item appropriation. Blanket certificates may not exceed an amount established by resolution or ordinance of the legislative authority, and cannot extend past the end of the fiscal year. Blanket certificates cannot be issued unless there has been an amount approved by the legislative authority for the blanket.
3. **Super Blanket Certificate** – The Township may also make expenditures and contracts for any amount from a specific line item appropriation account in a specified fund upon certification of the fiscal officer for most professional services, fuel, oil, food items, and any other specific recurring and reasonably predictable operating expense. This certification is not to extend beyond the current year. No more than one super blanket certificate may be outstanding at a particular time for any line item appropriation.

The Township did not certify the availability of funds prior to purchase commitment for seventy percent (70%) and seventy-eight percent (78%) of 2006 and 2005, respectively, of the expenditures tested during the audit period and there was no evidence the Township followed the aforementioned exceptions.

Unless the exceptions noted above are used, prior certification is not only required by statute but is a key control in the disbursement process to assure that purchase commitments receive prior approval. To improve controls over disbursements and to help reduce the possibility of the Township's funds exceeding budgetary spending limitations, we recommend that the fiscal officer certify that the funds are or will be available prior to an obligation being incurred by the Township. When prior certification is not possible, “then and now” certification should be used.

We recommend the Township certify purchases to which Section 5705.41(D) applies. The fiscal officer should sign the certification at the time the Township incurs a commitment, and only when the requirements of Section 5705.41(D) are satisfied. The fiscal officer should post approved purchase orders to the proper appropriation code to reduce the available appropriation. In addition, we recommend the Township establish a threshold for which blanket certificates may not exceed if they wish to continue issuing regular blanket certificates.

FINDING NUMBER 2006-005

Noncompliance Citation

Ohio Rev. Code Section 9.11 states any elected or appointed public official of this state or of any political subdivision or instrumentality thereof, or any member, agent, or employee of any board, commission, bureau, or other public body established by law, who is permitted or required in the performance of his duties to affix his signature on any check, draft, warrant, voucher, or other instrument for the payment of

**YORK TOWNSHIP
BELMONT COUNTY**

**SCHEDULE OF FINDINGS
OMB CIRCULAR A -133 § .505
DECEMBER 31, 2006 AND 2005
(Continued)**

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

FINDING NUMBER 2006-005 (Continued)

money, may adopt a facsimile thereof, in lieu of such manual signature, and affix such facsimile to any such instrument. Notice of the adoption of any such facsimile shall be given in writing to the depository from which funds are to be withdrawn, which notice shall include a description of the device to be used and a specimen of such facsimile signature. Prior to use of such facsimile, the written approval of such depository must be obtained. However, Ohio Rev. Code Section 9.10 does not authorize the use of rubber stamp signatures. Further, Ohio Rev. Code Section 507.11(B) requires that no money belonging to a township may be paid out, except upon an order signed by at least two of the township trustees, and countersigned by the township fiscal officer.

The Township utilized rubber stamp signatures in lieu of the actual signatures of the Township Trustees on 19% of the transactions tested. A scan of the Township's canceled checks indicated these stamps are used on a monthly basis.

We recommend the Township Trustees discontinue the use of rubber stamp signatures, authorize the use of facsimile signatures and obtain the depository approval prior to the use of such facsimile. Otherwise, we recommend the Township Trustees provide actual signatures on all checks issued by the Township.

FINDING NUMBER 2006-006

Material Weakness

Approval of Bills

At each monthly meeting, the Township Trustees should be provided with a list of bills to be paid, and the corresponding warrants and voucher packages of such bills which include an approved purchase order and an invoice. Each voucher package should be approved and signed as well as their accompanying warrants.

The list of bills approved each month included disbursements which were not prepared or signed for days and even weeks after the meeting date. Discussions with the Clerk indicated the list of bills is actually prepared and placed in the minute record before the next meeting when minutes of the prior meeting are read and approved. As a result, disbursements listed in the minutes as approved were not actually approved on that date. Also, the Township Clerk used a rubber stamp for Trustee signatures on warrants, as noted in Finding 2006-004, which provides the Township Clerk with the ability to disburse Township funds without Township Trustees' knowledge.

We recommend the Township Clerk provide a list of bills to be paid along with the corresponding warrants and voucher package of such bills which include an approved purchase order and an invoice. We recommend the Township Trustees approve the list of bills and sign the voucher package and warrants. Such approval should be documented in the minute record book.

**YORK TOWNSHIP
BELMONT COUNTY**

**SCHEDULE OF FINDINGS
OMB CIRCULAR A -133 § .505
DECEMBER 31, 2006 AND 2005
(Continued)**

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

FINDING NUMBER 2006-007

Material Weakness

Intergovernmental Receipts

The Township's federal receipts should be accounted for using the same procedures used to account for non-federal transactions.

The Township Clerk places supporting documentation for non-federal transactions in envelopes by month to support the amounts deposited and posted. She checkmarks each check stub to indicate the revenue was posted. Although, we were able to locate FEMA award letters for the Township, such were not included with the monthly envelopes and were not indicated as posted to the UAN system with a checkmark. As a result, federal receipts are less likely to be deposited or posted timely and accurately.

We recommend the Township Clerk process and account for federal and non-federal receipts using the same procedures.

3. FINDINGS FOR FEDERAL AWARDS

1. Noncompliance Citation and Material Weakness

Finding Number	2006-008
CFDA Title and Number	Public Assistance Grants - #97.036
Federal Award Number / Year	2005
Federal Agency	U.S. Department of Homeland Security
Pass-Through Agency	Ohio Department of Public Safety – Emergency Management Agency

44 C.F.R. Section 13.20(a)(2) and 44 C.F.R. Section 206.205(a) requires each subgrantee to maintain a system that accounts for FEMA Funds on a project-by-project basis. The system must disclose the financial results for all FEMA-funded activities accurately, currently, and completely. It must identify funds received and disbursed and reference source documentation.

The Township did not account separately for the costs of each DSR. The Township had three distinct DSR's for FEMA-funded projects but accounted for these projects in one FEMA fund and under one cost center. As a result, receipts and expenditures could not be systematically traced to the appropriate DSR.

We recommend the Township account for FEMA grant activity in a FEMA fund. However, the Township should distinguish receipts and expenditures of pertaining to each DSR by separate cost centers. In addition, there should be accountability for each PW within the DSR.

**YORK TOWNSHIP
BELMONT COUNTY**

**SCHEDULE OF FINDINGS
OMB CIRCULAR A -133 § .505
DECEMBER 31, 2006 AND 2005
(Continued)**

3. FINDINGS FOR FEDERAL AWARDS (Continued)

2. Noncompliance Citation and Material Weakness

Finding Number	2006-009
CFDA Title and Number	Public Assistance Grants - #97.036
Federal Award Number / Year	2005
Federal Agency	U.S. Department of Homeland Security
Pass-Through Agency	Ohio Department of Public Safety – Emergency Management Agency

44 CFR Section 206.204(f) and Ohio Emergency Management Agency Disaster Recovery Branch Public Assistance Handbook Tab G – Reporting require progress reports be submitted by the grantee to the Ohio Emergency Management Agency (Ohio EMA) quarterly. Unless the work was 100% complete at inspection, it is a requirement of this program that these reports be submitted. A quarterly progress report for each quarter must be submitted as long as the work is ongoing. This report asks for the percent (%) complete of each PW and how much has been spent to date.

The Township did not submit quarterly reports, in a timely manner, to the Ohio EMA for 100% of the DSR's we tested. In addition, the amounts and percents provided on the quarterly reports could not be substantiated to the Township's accounting records.

We recommend the Township file quarterly amounts in a timely manner and the amounts contained in the reports should be supported by the Township's accounting records.

3. Noncompliance Citation and Material Weakness

Finding Number	2006-010
CFDA Title and Number	Public Assistance Grants - #97.036
Federal Award Number / Year	2005
Federal Agency	U.S. Department of Homeland Security
Pass-Through Agency	Ohio Department of Public Safety – Emergency Management Agency

Circular A-87 Attachment A, C(1)(J) and 44 C.F.R. Section 13.20 (b)(6) require that costs claimed under federal programs be adequately supported by source documentation such as contracts, payrolls, and invoices.

Ninety-six percent of the 2005 FEMA expenditures we reviewed did not contain source documentation (invoice) to support the check written to the contractor. AOS audit staff had to contact contractors to obtain detailed invoices. After obtaining detailed invoices from contractor, AOS audit staff were able to assess the allowability of payments to contractors for FEMA work as being reasonable.

YORK TOWNSHIP
BELMONT COUNTY

SCHEDULE OF FINDINGS
OMB CIRCULAR A -133 § .505
DECEMBER 31, 2006 AND 2005
(Continued)

3. FINDINGS FOR FEDERAL AWARDS (Continued)

3. Noncompliance Citation and Material Weakness (Continued)

Finding Number	2006-010 (Continued)
CFDA Title and Number	Public Assistance Grants - #97.036
Federal Award Number / Year	2005
Federal Agency	U.S. Department of Homeland Security
Pass-Through Agency	Ohio Department of Public Safety – Emergency Management Agency

We recommend the Township follow the internal control procedures the Township utilizes for general Township disbursements when paying federal expenditures. The Township should require supporting documentation, such as invoice before paying any vendor.

Official's Response:

See Corrective Action Plan on page 29 of this report for the Official's Response for each finding above.

**YORK TOWNSHIP
BELMONT COUNTY**

**SCHEDULE OF PRIOR AUDIT FINDINGS
OMB CIRCULAR A -133 § .315(b)
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; <i>Explain</i>
2004-001	Ohio Rev. Code Section 505.24 regarding Trustee's salary allocation.	No	Partially corrected; Reissued in the Management Letter.
2004-002	Ohio Rev. Code Section 5705.10 for improper posting of Clerk's salary.	Yes	Not Applicable
2004-003	Ohio Rev. Code Section 5705.41(B) for expenditures exceeding appropriations.	No	Not corrected; Reissued as Finding No. 2006-002
2004-004	Ohio Rev. Code Section 5705.41(D)(1) for not encumbering funds prior to incurring obligations and for not approving, in the minutes, the amount for which blanket purchase orders cannot exceed.	No	Not corrected; Reissued as Finding No. 2006-003
2004-005	Reportable Condition regarding proper accounting treatment for on-behalf-of grants and loans.	No	Partially corrected; Reissued in the Management Letter
2004-006	Reportable Condition regarding the posting of estimated receipts to the UAN computer system.	No	Not corrected; Reissued as Finding No. 2006-001

**YORK TOWNSHIP
BELMONT COUNTY**

**CORRECTIVE ACTION PLAN
OMB CIRCULAR A -133 § .315 (c)
DECEMBER 31, 2005**

Finding Number	Planned Corrective Action	Anticipated Completion Date	Responsible Contact Person
2006-001	The Township Clerk will obtain the approval from the Township Trustees for supplemental appropriations, record such approval in the minute record, record supplemental appropriations to the UAN computer system and file such with the County Auditor.	December 31, 2007	Marsha Ingold, Township Clerk
2006-002	The Township Clerk will provide financial information to the Township Trustees on a monthly basis to ensure the Township Trustees make accurate financial decisions.	December 31, 2007	Marsha Ingold, Township Clerk
2006-003	The Township Clerk will develop internal control procedures to ensure that expenditures do not exceed appropriations.	December 31, 2007	Marsha Ingold, Township Clerk
2006-004	The Township Clerk will develop internal control procedures to ensure funds are encumbered prior to incurring obligations. Also, the Township Trustees will adopt a resolution indicating the maximum amount blanket certificates can be.	December 31, 2007	Marsha Ingold, Township Clerk
2006-005	Township Trustees will discontinue the use of rubber stamp signatures on checks and will actually sign all checks issued for the payment of invoices	December 31, 2007	Marsha Ingold, Township Clerk
2006-006	The Township Clerk will provide the Township Trustees, on a monthly basis, a list of bills along with the voucher packages, which include the approved purchase order and invoices, and warrants for their review, approval and signatures.	December 31, 2007	Marsha Ingold, Township Clerk
2006-007	The Township Clerk will ensure that federal and non-federal receipts are processed and accounted for using the same procedure.	December 31, 2007	Marsha Ingold, Township Clerk
2006-008	The Township Clerk will account for the receipts and expenditures for each FEMA project in separate cost centers on the ledgers.	December 31, 2007	Marsha Ingold, Township Clerk
2006-009	The Township Clerk will submit FEMA projects' quarterly reports in a timely manner and which include amounts supported by the Township ledgers.	December 31, 2007	Marsha Ingold, Township Clerk
2006-010	The Township Clerk will maintain FEMA project disbursements which are supported by vendor invoices.	December 31, 2007	Marsha Ingold, Township Clerk



Mary Taylor, CPA
Auditor of State

YORK TOWNSHIP

BELMONT 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 24, 2007**