



Mary Taylor, CPA  
Auditor of State



**WHEELING TOWNSHIP  
BELMONT COUNTY**

**TABLE OF CONTENTS**

<b>TITLE</b>	<b>PAGE</b>
Cover Letter .....	1
Independent Accountants' Report.....	3
Combined Statement of Cash Receipts, Cash Disbursements, and Changes in Fund Cash Balances - All Governmental Fund Types - For the Year Ended December 31, 2006.....	5
Combined Statement of Cash Receipts, Cash Disbursements, and Changes in Fund Cash Balances - All Governmental Fund Types - For the Year Ended December 31, 2005.....	6
Notes to the Financial Statements .....	7
Independent Accountants' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Required by <i>Government Auditing Standards</i> .....	15
Schedule of Findings.....	17
Schedule of Prior Audit Findings.....	27

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# Mary Taylor, CPA

Auditor of State

Wheeling Township  
Belmont County  
PO Box 6  
Fairpoint, Ohio 43927

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

December 17, 2007

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# Mary Taylor, CPA

Auditor of State

## INDEPENDENT ACCOUNTANTS' REPORT

Wheeling Township  
Belmont County  
PO Box 6  
Fairpoint, Ohio 43927

To the Board of Trustees:

We have audited the accompanying financial statements of Wheeling 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 the new 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 reporting 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 Wheeling 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 December 17, 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

December 17, 2007



**WHEELING 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>		<b>Totals (Memorandum Only)</b>
	<u>General</u>	<u>Special Revenue</u>	
<b>Cash Receipts:</b>			
Property and Other Local Taxes	\$19,600	\$60,682	\$80,282
Intergovernmental	77,683	477,018	554,701
Earnings on Investments	494	165	659
Miscellaneous	77	3,321	3,398
	<hr/>	<hr/>	<hr/>
Total Cash Receipts	97,854	541,186	639,040
<b>Cash Disbursements:</b>			
Current:			
General Government	90,005	860	90,865
Public Safety		21,227	21,227
Public Works	12,484	521,209	533,693
Health	6,307		6,307
	<hr/>	<hr/>	<hr/>
Total Cash Disbursements	108,796	543,296	652,092
Total Cash Receipts (Under) Cash Disbursements	<hr/>	<hr/>	<hr/>
	(10,942)	(2,110)	(13,052)
<b>Other Financing Receipts/(Disbursements):</b>			
Advances-In	1,766		1,766
Advances-Out		(1,766)	(1,766)
	<hr/>	<hr/>	<hr/>
Total Other Financing Receipts/(Disbursements)	1,766	(1,766)	0
Excess of Cash Receipts and Other Financing Receipts (Under) Cash Disbursements and Other Financing Disbursements	<hr/>	<hr/>	<hr/>
	(9,176)	(3,876)	(13,052)
Fund Cash Balances, January 1	<hr/>	<hr/>	<hr/>
	59,688	67,664	127,352
<b>Fund Cash Balances, December 31</b>	<hr/>	<hr/>	<hr/>
	<b>\$50,512</b>	<b>\$63,788</b>	<b>\$114,300</b>

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

**WHEELING 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>			<u>Totals (Memorandum Only)</u>
	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>	
<b>Cash Receipts:</b>				
Property and Other Local Taxes	\$18,860	\$58,498	\$0	\$77,358
Licenses, Permits, and Fees	5,052			5,052
Intergovernmental	69,855	295,248	12,396	377,499
Earnings on Investments	803	268		1,071
Miscellaneous	35	3,351		3,386
	<u>94,605</u>	<u>357,365</u>	<u>12,396</u>	<u>464,366</u>
<b>Cash Disbursements:</b>				
Current:				
General Government	86,331	802		87,133
Public Safety		22,676		22,676
Public Works	20,365	351,899		372,264
Health	6,164			6,164
Capital Outlay	27,284		12,396	39,680
	<u>140,144</u>	<u>375,377</u>	<u>12,396</u>	<u>527,917</u>
Total Cash Receipts (Under) Cash Disbursements	<u>(45,539)</u>	<u>(18,012)</u>	<u>0</u>	<u>(63,551)</u>
<b>Other Financing Receipts/(Disbursements):</b>				
Other Financing Sources	2,760			2,760
Other Financing Uses		(2,760)		(2,760)
	<u>2,760</u>	<u>(2,760)</u>	<u>0</u>	<u>0</u>
Excess of Cash Receipts and Other Financing Receipts Over / (Under) Cash Disbursements and Other Financing Disbursements	(42,779)	(20,772)	0	(63,551)
Fund Cash Balances, January 1	<u>102,467</u>	<u>88,436</u>	<u>0</u>	<u>190,903</u>
<b>Fund Cash Balances, December 31</b>	<u><u>\$59,688</u></u>	<u><u>\$67,664</u></u>	<u><u>\$0</u></u>	<u><u>\$127,352</u></u>

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

**WHEELING 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 the Wheeling 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 and cemetery maintenance. The Township contracts with the Cumberland Trail Fire District, and the Flushing, Maynard, Lafferty, New Athens and Harrisville Volunteer Fire Departments to provide fire services.

The Township participates in the Ohio Township Association Risk Management Authority (OTARMA), a public entity risk pool. OTARMA is a risk-sharing pool available to Ohio Townships for insurance coverage. Note 6 to the financial statements provides additional information for this risk pool membership.

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:

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

Federal Emergency Management Agency (FEMA) Fund - This fund receives Federal and State grants to fund the repair and replacement of various Township roads and bridges damaged by land slides and flooding.

**WHEELING TOWNSHIP  
BELMONT COUNTY**

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

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

**C. Fund Accounting (Continued)**

**3. 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:

Issue II Fund -This fund accounts for on-behalf payments from a grant through the Ohio Public Works Commission.

**D. 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. Management did not encumber all commitments required by Ohio law.

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

**E. 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.

**F. 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.

**WHEELING TOWNSHIP  
BELMONT 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 and investments. The carrying amount of cash at December 31 was as follows:

	2006	2005
Demand deposits	\$114,300	\$127,352

**Deposits:** Deposits are insured by the Federal Deposit Insurance Corporation; or collateralized by the financial institution's public entity deposit pool.

**3. BUDGETARY ACTIVITY**

Budgetary activity for the years ending 2005 and 2006 follows:

2006 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$80,257	\$97,854	\$17,597
Special Revenue	511,277	541,186	29,909
Total	\$591,534	\$639,040	\$47,506

2006 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$118,331	\$108,796	\$9,535
Special Revenue	219,663	543,296	(323,633)
Total	\$337,994	\$652,092	(\$314,098)

2005 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$82,068	\$97,365	\$15,297
Special Revenue	320,211	357,365	37,154
Capital Projects	0	12,396	12,396
Total	\$402,279	\$467,126	\$64,847

2005 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$196,140	\$140,144	\$55,996
Special Revenue	208,779	378,137	(169,358)
Capital Projects	0	12,396	(12,396)
Total	\$404,919	\$530,677	(\$125,758)

**WHEELING TOWNSHIP  
BELMONT COUNTY**

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

**3. BUDGETARY ACTIVITY (Continued)**

Contrary to Ohio law, rollback and homestead monies were misposted between the General Fund and Special Revenue Funds in 2006 and 2005.

Contrary to Ohio law, budgetary expenditures exceeded appropriation authority at the legal level of control in Special Revenue Funds during 2006 and 2005 and Capital Project Fund in 2006.

Contrary to Ohio law, supplemental appropriations were posted by the Clerk but not approved by the Board of Trustees and certified to the County Auditor. These amounts are not reflected in the budgetary amounts in Note 3 Budgetary Activity.

Contrary to Ohio law, the Township did not consistently obtain the Clerk's prior certification before incurring obligations.

**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.

**5. RETIREMENT SYSTEMS**

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 equal to 13.7 and 13.55%, respectively, of participants' gross salaries. The Township has paid all contributions required through December 31, 2006.

**6. RISK MANAGEMENT**

**Risk Pool Membership**

The Township is exposed to various risks of property and casualty losses, and injuries to employees.

**WHEELING TOWNSHIP  
BELMONT COUNTY**

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

**6. RISK MANAGEMENT (Continued)**

The Township insures against injuries to employees through the Ohio Bureau of Worker's Compensation.

The Township belongs to the Ohio Township Association Risk Management Authority (OTARMA), a risk-sharing pool available to Ohio townships. OTARMA provides property and casualty coverage for its members. OTARMA is a member of the American Public Entity Excess Pool (APEEP). Member governments pay annual contributions to fund OTARMA. OTARMA pays judgments, settlements and other expenses resulting from covered claims that exceed the members' deductibles.

Casualty Coverage

For an occurrence prior to January 1, 2006 OTARMA retains casualty risks up to \$250,000 per occurrence, including claim adjustment expenses. OTARMA pays a percentage of its contributions to APEEP. APEEP reinsures claims exceeding \$250,000, up to \$1,750,000 per claim and \$10,000,000 in the aggregate per year. For an occurrence on or subsequent to January 1, 2006, the Pool retains casualty risk up to \$350,000 per occurrence, including loss adjustment expenses. Claims exceeding \$350,000 are reinsured with APEEP in an amount not to exceed \$2,650,000 for each claim and \$10,000,000 in the aggregate per year. Governments can elect up to \$10,000,000 in additional coverage with the General Reinsurance Corporation, through contracts with OTARMA.

If losses exhaust OTARMA's retained earnings, APEEP provides *excess of funds available* coverage up to \$5,000,000 per year, subject to a per-claim limit of \$2,000,000 (for claims prior to January 1, 2006) or \$3,000,000 (for claims on or after January 1, 2006) as noted above.

Property Coverage

Through 2004, OTARMA retained property risks, including automobile physical damage, up to \$100,000 on any specific loss in any one occurrence. The Travelers Indemnity Company reinsured losses exceeding \$100,000 up to \$500 million per occurrence.

Beginning in 2005, Travelers reinsures specific losses exceeding \$250,000 up to \$600 million per occurrence. APEEP reinsures members for specific losses exceeding \$100,000 up to \$250,000 per occurrence, subject to an annual aggregate loss payment. Travelers provides aggregate stop-loss coverage based upon the combined members' total insurable values. If the stop loss is reached by payment of losses between \$100,000 and \$250,000, Travelers will reinsure specific losses exceeding \$100,000 up to their \$600 million per occurrence limit. The aggregate stop-loss limit for 2006 was \$1,901,127.

The aforementioned casualty and property reinsurance agreements do not discharge OTARMA's primary liability for claims payments on covered losses. Claims exceeding coverage limits are the obligation of the respective government.

Property and casualty settlements did not exceed insurance coverage for the past three fiscal years.

Financial Position

OTARMA's financial statements (audited by other accountants) conform with generally accepted accounting principles, and reported the following assets, liabilities and retained earnings at December 31, 2006 and 2005.

**WHEELING TOWNSHIP  
BELMONT COUNTY**

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

**6. RISK MANAGEMENT (Continued)**

<u>Casualty Coverage</u>	<u>2006</u>	<u>2005</u>
Assets	\$32,031,312	\$30,485,638
Liabilities	(11,443,952)	(12,344,576)
Retained earnings	<u>\$20,587,360</u>	<u>\$18,141,062</u>

<u>Property Coverage</u>	<u>2006</u>	<u>2005</u>
Assets	\$10,010,963	\$9,177,796
Liabilities	(676,709)	(1,406,031)
Retained earnings	<u>\$9,334,254</u>	<u>\$7,771,765</u>

At December 31, 2006 and 2005, respectively, casualty coverage liabilities noted above include approximately \$10.8 million and \$11.6 million of estimated incurred claims payable. The Casualty Coverage assets and retained earnings above also include approximately \$10.8 million and \$11.6 million of unpaid claims to be billed to approximately 958 member governments in the future, as of December 31, 2006 and 2005, respectively. These amounts will be included in future contributions from members when the related claims are due for payment. The Township's share of these unpaid claims collectible in future years is approximately \$9,680. This payable includes the subsequent year's contribution due if the Township terminates participation, as described in the last paragraph below.

Based on discussions with OTARMA, the expected rates OTARMA charges to compute member contributions, which are used to pay claims as they become due, are not expected to change significantly from those used to determine the historical contributions detailed below. By contract, the annual liability of each member is limited to the amount of financial contributions required to be made to OTARMA for each year of membership.

<b><u>Contributions to OTARMA</u></b>	
2004	\$0
2005	\$4,702
2006	\$4,840

After completing one year of membership, members may withdraw on each anniversary of the date they joined OTARMA provided they give written notice to OTARMA 60 days in advance of the anniversary date. Upon withdrawal, members are eligible for a full or partial refund of their capital contributions, minus the subsequent year's budgetary contribution. Withdrawing members have no other future obligation to the pool. Also upon withdrawal, payments for all casualty claims and claim expenses become the sole responsibility of the withdrawing member, regardless of whether a claim occurred or was reported prior to the withdrawal.



**WHEELING TOWNSHIP  
BELMONT COUNTY**

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

**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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# 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*

Wheeling Township  
Belmont County  
PO Box 6  
Fairpoint, Ohio 43927

To the Board of Trustees:

We have audited the financial statements of Wheeling 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 December 17, 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 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.

We consider the following deficiencies described in the accompanying Schedule of Findings to be significant deficiencies in internal control over financial reporting: 2006-004 through 2006-006.

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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 number 2006-004 is also a material weakness.

We also noted certain internal control matters that we reported to the Township's management in a separate letter dated December 17, 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 2006-008.

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 December 17, 2007.

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



**Mary Taylor, CPA**  
Auditor of State

December 17, 2007

**WHEELING TOWNSHIP  
BELMONT 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**

**Finding Repaid Under Audit**

Ohio Rev. Code § 505.24(A)(4) and (A)(5) provide that in a township having a budget of more than \$250,001 but not more than \$500,000, the compensation of the Township Trustee shall be forty dollars and sixty cents per day for not more than two hundred days and in a township having a budget of more than \$500,001 but not more than \$750,000, the compensation of the Township Trustee shall be forty-three dollars and six cents per day for not more than two hundred days.

At the beginning of 2006, the Township's Certificate of Estimated Resources as approved by the County Budget Commission was \$359,201, thereby entitling the Trustees to be paid at a rate of \$40.60 per day. On July 3, 2006, the County Budget Commission approved an increase in the Certificate of Estimated Resources to \$718,885, thereby entitling the Trustees to be paid at a rate of \$43.06 per day. The Township Trustees' maximum annual salary amount for 2006 should have been \$8,366. Paul Elerick, Township Trustee was paid \$8,658 in 2006

In accordance with the foregoing facts and pursuant to Ohio Rev. Code Section 117.28, a Finding for Recovery for public monies illegally expended is hereby issued against Paul Elerick and his surety company, Ohio Farmers Insurance Company, Bond #5844019, jointly and severally, in the amount of \$292, and in favor of Wheeling Township, Belmont County's General Fund, in the amount of \$292. Trustee Paul Elerick's payroll check #12778 dated December 31, 2007 documented the \$292 being withheld from his monthly salary.

**Official's Response:**

We did not receive a response from the Township

**FINDING NUMBER 2006-002**

**Finding Repaid Under Audit**

Ohio Rev. Code § 505.24(A)(4) and (A)(5) provide that in a township having a budget of more than \$250,001 but not more than \$500,000, the compensation of the Township Trustee shall be forty dollars and sixty cents per day for not more than two hundred days and in a township having a budget of more than \$500,001 but not more than \$750,000, the compensation of the Township Trustee shall be forty-three dollars and six cents per day for not more than two hundred days.

At the beginning of 2006, the Township's Certificate of Estimated Resources as approved by the County Budget Commission was \$359,201, thereby entitling the Trustees to be paid at a rate of \$40.60 per day. On July 3, 2006, the County Budget Commission approved an increase in the Certificate of Estimated Resources to \$718,885, thereby entitling the Trustees to be paid at a rate of \$43.06 per day. The Township Trustees' maximum annual salary amount for 2006 should have been \$8,366. William Androsko, Township Trustee was paid \$8,658 in 2006

In accordance with the foregoing facts and pursuant to Ohio Rev. Code Section 117.28, a Finding for Recovery for public monies illegally expended is hereby issued against William Androsko and his surety company, Ohio Township Association Risk Management Authority, Bond No. 777-2, jointly and severally, in the amount of \$292, and in favor of Wheeling Township, Belmont County General Fund, in the amount of \$292. Trustee William Androsko's payroll check #12776 dated December 31, 2007 documented the \$292 being withheld from his monthly salary.

**WHEELING TOWNSHIP  
BELMONT COUNTY**

**SCHEDULE OF FINDINGS  
DECEMBER 31, 2006 AND 2005  
(Continued)**

<b>FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS (Continued)</b>
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**FINDING NUMBER 2006-002 (Continued)**

**Official's Response:**

We did not receive a response from the Township

**FINDING NUMBER 2006-003**

**Finding Repaid Under Audit**

Ohio Rev. Code § 505.24(A)(4) and (A)(5) provide that in a township having a budget of more than \$250,001 but not more than \$500,000, the compensation of the Township Trustee shall be forty dollars and sixty cents per day for not more than two hundred days and in a township having a budget of more than \$500,001 but not more than \$750,000, the compensation of the Township Trustee shall be forty-three dollars and six cents per day for not more than two hundred days.

At the beginning of 2006, the Township's Certificate of Estimated Resources as approved by the County Budget Commission was \$359,201, thereby entitling the Trustees to be paid at a rate of \$40.60 per day. On July 3, 2006, the County Budget Commission approved an increase in the Certificate of Estimated Resources to \$718,885, thereby entitling the Trustees to be paid at a rate of \$43.06 per day. The Township Trustees' maximum annual salary amount for 2006 should have been \$8,366. Stanley Pempek, Township Trustee was paid \$8,658 in 2006

In accordance with the foregoing facts and pursuant to Ohio Rev. Code Section 117.28, a Finding for Recovery for public monies illegally expended is hereby issued against Stanley Pempek and his surety company, Ohio Township Association Risk Management Authority, Bond No. 777-3R, jointly and severally, in the amount of \$292, and in favor of Wheeling Township, Belmont County General Fund, in the amount of \$292. Trustee Stanley Pempek's payroll check #12780 dated December 31, 2007 documented the \$292 being withheld from his monthly salary.

**Official's Response:**

We did not receive a response from the Township

**FINDING NUMBER 2006-004**

**Noncompliance Citation and Material Weakness**

Ohio Rev. Code § 5705.10 (C) requires all revenue derived from a special levy to be credited to a special fund for the purpose for which the levy was made.

Ohio Admin. Code § 117-2-02(A) states all local public offices shall maintain an accounting system and accounting records sufficient to enable the public office to identify, assemble, analyze, classify, record and report its transactions, maintain accountability for the related assets (and liabilities, if generally accepted accounting principles apply), document compliance with finance-related legal and contractual requirements and prepare financial statements.

**WHEELING TOWNSHIP  
BELMONT COUNTY**

**SCHEDULE OF FINDINGS  
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)**

The Township did not have control procedures in place to ensure the accuracy of revenue line account postings. In 2006 and 2005, the Township Clerk posted homestead/rollback and personal property tax exemption monies to incorrect funds and not in accordance with the semi-annual tax apportionment sheets which breaks down the distribution of these monies between the General, Road and Bridge, and Fire and EMS Levy Funds.

An adjustment was proposed as follows for 2006:

Fund	Against	In Favor Of
General	\$2,636	
Road and Bridge		\$540
Fire and EMS Levy		\$2,096

An adjustment was proposed as follows for 2005:

Fund	Against	In Favor Of
General	\$7,110	
Road and Bridge		\$5,133
Fire and EMS Levy		\$1,977

In the prior audit, the Township posted \$2,760 of public utility reimbursement monies to Road and Bridge Fund, Special Revenue Fund Type, instead of the General Fund.

An adjustment was proposed as follows for 2005:

Fund	Against	In Favor Of
General		\$2,760
Road and Bridge	\$2,760	

In 2005, the Ohio Public Works Commission (OPWC) made on-behalf payments for Wheeling Township in the amount of \$12,396 in Issue II monies for a road resurfacing project. The Township did not record memorandum receipts and disbursements for the aforementioned funds. The Township has agreed to the posting of this amount to the 2005 financial statements.

The Township Fiscal Officer made the aforementioned adjustments on December 26, 2007 to the Township's Accounting system. Therefore, these adjustments have been made to the 2006 and 2005 financial statements.

We recommend the Clerk review guidance within the Uniform Accounting Network Accounting Manual under Township Chart of Accounts and Auditor of State Bulletin 2000-008 *Accounting for Cash Basis Local Governments Participating in On-Behalf of Grants or Improvement Projects*. This guidance will allow the Clerk to make proper postings to revenue and expenditure account classifications based on the source of the revenue or purpose of the expenditure. Someone independent of the Clerk, preferably a trustee of the Board of Trustees, should periodically review postings to the accounting system for accuracy.

**Official's Response:**

We did not receive a response from the Township.

**WHEELING TOWNSHIP  
BELMONT COUNTY**

**SCHEDULE OF FINDINGS  
DECEMBER 31, 2006 AND 2005  
(Continued)**

<b>FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS (Continued)</b>
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**FINDING NUMBER 2006-005**

**Noncompliance Citation and Significant Deficiency**

Ohio Rev. Code Section 5705.10 requires all revenue derived from a specific source to be credited to a special fund for the purpose for which the monies were received. Although inter-fund cash advances may be a desirable method of resolving cash flow problems without the necessity of incurring additional interest expense for short-term loans, the intent of this type of cash advance is to require repayment within the current or succeeding year.

Auditor of State Audit Bulletin 97-003 sets forth the requirements regarding inter-fund advances, and states, in part, that cash advances are subject to the following requirements:

- Any advance must be clearly labeled as such, and must be distinguished from a transfer;
- In order to advance cash from one fund to another, there must be statutory authority to use the money in the fund advancing the cash (the "creditor" fund) for the same purpose for which the fund receiving the cash (the "debtor" fund) was established;
- The reimbursement from the debtor fund to the creditor fund must not violate any restrictions on use of the money to be used to make the reimbursement; and
- Advances must be approved by a formal resolution of the taxing authority of the subdivision (Board Trustees) which must include both a specific statement that the transaction is an advance of cash and an indication of the money (fund) from which it is expected that repayment will be made.

The Board of Trustees approved an advance in the amount of \$1,766 from the 2902 FEMA Fund, Special Revenue Fund Type, to 2021 Gasoline Tax Fund, Special Revenue Fund Type. This advance does meet the requirement of having statutory authority for the fund advancing the money to a fund which has the same purpose. FEMA monies are restricted to work on FEMA approved projects.

A proposed adjustment is hereby issued against the 2021 Gasoline Tax Fund, Special Revenue Fund Type, in the amount of \$1,766, and in favor of the 2902 FEMA Fund, Special Revenue Fund Type, in the amount of \$1,766. The Township Fiscal Officer made the adjustment on December 26, 2007 to the Township's accounting system. Therefore, the adjustment has been made to the 2006 financial statements.

**Official's response:**

We did not receive a response from the Township

**FINDING NUMBER 2006-006**

**Noncompliance Citation and Significant Deficiency**

Ohio Rev. Code § 5705.40 states 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 and that no appropriation for any purpose shall be reduced below an amount sufficient to cover all unliquidated and outstanding contracts or obligations certified from or against the appropriation.



**WHEELING TOWNSHIP  
BELMONT COUNTY**

**SCHEDULE OF FINDINGS  
DECEMBER 31, 2006 AND 2005  
(Continued)**

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

**FINDING NUMBER 2006-006 (Continued)**

Ohio Admin. Code § 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.

The Township did not have control procedures in place to ensure the accuracy of budgetary postings to the accounting system. The Clerk posted appropriation amendments throughout the audit period to the accounting system. However, certain amendments posted to the accounting system were not formally approved by Township Board of Trustees in the minutes, nor were they certified to the County Auditor. Also, the Township did not properly post budgeted receipts, and any amendments made to them, to the accounting system in the amounts passed by the legislative authority. Variances existed between the certificate of estimated resources and the amounts posted to the accounting system throughout the year.

Estimated receipts, as reflected on the Uniform Accounting Network computer system, did not always agree to the Certificate of Estimated Resources throughout the year. The variances at year-end are as follows:

Year	Fund	Final Amended Certificate Amount	Amounts Posted to the Accounting System	Variance
2006				
	General	\$ 80,257	\$ 54,293	\$ 25,964
	Road and Bridge	42,500	46,130	(3,630)
	Fire Levy	16,000	17,126	(1,126)
	FEMA - 2901	116,585	-	116,585
	FEMA - 2902	48,759	-	48,759
	FEMA - 2903	575	-	575
	FEMA - 2907	62,438	-	62,438
	FEMA - 2908	131,327	-	131,327
2005				
	General	\$ 82,068	\$ 70,322	\$ 11,746
	FEMA - 2903	79,813	-	79,813
	FEMA - 2904	12,141	-	12,141
	FEMA - 2905	37,885	-	37,885
	FEMA - 2906	42,224	-	42,224
	FEMA - 2907	14,495	-	14,495

Appropriations, as reflected on the Uniform Accounting Network computer system, did not always agree to the Annual Appropriation Resolution passed by the legislative authority throughout the year. The variances at year-end are as follows:

**WHEELING TOWNSHIP  
BELMONT COUNTY**

**SCHEDULE OF FINDINGS  
DECEMBER 31, 2006 AND 2005  
(Continued)**

<b>FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS (Continued)</b>
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**FINDING NUMBER 2006-006 (Continued)**

Year	Fund	Appropriations Resolution	Amounts Posted to the Accounting System	Variance
2006				
	Gasoline Tax	\$87,968	\$98,968	(\$11,000)
	FEMA - 2901	0	116,585	(116,585)
	FEMA - 2902	1,766	50,525	(48,759)
	FEMA - 2903	1,635	2,210	(575)
	FEMA - 2907	2,728	64,852	(62,124)
	FEMA - 2908	0	131,327	(131,327)
2005				
	General	\$196,140	\$198,036	(\$1,896)
	Road and Bridge	59,027	60,711	(1,684)
	Gasoline Tax	81,998	86,497	(4,499)
	FEMA - 2901	0	6,556	(6,556)
	FEMA - 2903	0	79,813	(79,813)
	FEMA - 2904	0	5,231	(5,231)
	FEMA - 2905	0	37,885	(37,885)
	FEMA - 2906	0	36,392	(36,392)
	FEMA - 2907	0	12,081	(12,081)

We recommend Township management review budgetary procedures for amending appropriations, document the Board of Trustees approval of all appropriations amendments in the minutes, and file all appropriation amendments with the County Auditor in order to receive confirmation from the County Auditor that appropriations do not exceed estimated resources. When all approvals have been obtained the appropriations should be posted to the accounting system. Only legislatively-approved estimated receipts should be posted to the accounting system. The Clerk should post these amendments only after the required approvals have been obtained. The accompanying budgetary presentation includes only estimated receipts and appropriations formally approved by the Board of Trustees.

**Official's Response:**

We did not receive a response from the Township

**FINDING NUMBER 2006-007**

**Noncompliance Citation**

Ohio Rev. Code § 5705.41(B) prohibits a subdivision or taxing authority from expending money unless it has been appropriated. At December 31, 2005, the following funds had expenditures which exceeded appropriations at the legal level of control:

**WHEELING TOWNSHIP  
BELMONT COUNTY**

**SCHEDULE OF FINDINGS  
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 (Continued)**

Fund/Function/Object	Appropriations	Expenditures	Variance
Gasoline Tax Fund			
Public Works-Salaries	\$50,000	\$60,358	(\$10,358)
Public Works-Retirement	6,800	26,824	(20,024)
FEMA - 2901			
Public Works-Operating Supplies	0	96,278	(96,278)
FEMA Fund - 2902			
Public Works-Operating Supplies	0	47,669	(47,669)
FEMA - 2907			
Public Works-Operating Supplies	2,414	62,600	(60,186)
FEMA - 2908			
Public Works-Operating Supplies	0	128,392	(128,392)

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

**WHEELING TOWNSHIP  
BELMONT COUNTY**

**SCHEDULE OF FINDINGS  
DECEMBER 31, 2006 AND 2005  
(Continued)**

<b>FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS (Continued)</b>
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**FINDING NUMBER 2006-007 (Continued)**

Fund/Function/Object	Appropriations	Expenditures	Variance
Gasoline Tax Fund			
Public Works-Other Salaries	\$46,000	\$49,684	(\$3,684)
FEMA - 2901			
Public Works-Operating Supplies	0	6,555	(6,555)
FEMA Fund - 2903			
Public Works-Operating Supplies	0	77,376	(77,376)
FEMA - 2904			
Public Works-Operating Supplies	0	4,383	(4,383)
FEMA - 2905			
Public Works-Operating Supplies	0	36,428	(36,428)
FEMA - 2906			
Public Works-Operating Supplies	0	34,992	(34,992)
FEMA - 2907			
Public Works-Operating Supplies	0	11,767	(11,767)
Issue II			
Capital Outlay	0	12,396	(12,396)

We recommend the Clerk deny requests for payments when appropriations are not sufficient to allow the expenditure.

**Official's Response:**

We did not receive a response from the Township.

**WHEELING TOWNSHIP  
BELMONT COUNTY**

**SCHEDULE OF FINDINGS  
DECEMBER 31, 2006 AND 2005  
(Continued)**

<b>FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS (Continued)</b>
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**FINDING NUMBER 2006-008**

**Noncompliance Citation**

Ohio Rev. Code Section 5705.41(D)(1) prohibits a subdivision or taxing authority from making any contract or ordering any expenditure of money unless a certificate signed by the fiscal officer is attached thereto. The fiscal officer must certify that the amount required to meet any such contract or expenditure 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 encumbrance.

There are several exceptions to the standard requirement stated above that a fiscal officer's certificate must be obtained prior to a subdivision or taxing authority entering into a contract or order involving the expenditure of money. The main exceptions are "then and now" certificates, blanket certificates, and super blanket certificates, which are provided for in Ohio Rev. Code Section 5705.41(D)(1) and 5705.41(D)(3), respectively:

Then and Now Certificate - If the fiscal officer can certify that both at the time the contract or order was made and at the time that the fiscal officer is completing the certification, sufficient funds were available or in the process of collection, to the credit of a proper fund, properly appropriated and free from any encumbrance, the taxing authority can authorize the drawing of a warrant for the payment of the amount due. The taxing authority has 30 days from the receipt of such certificate to approve payment by resolution or ordinance.

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 taxing authority.

Blanket Certificate – Fiscal officers may prepare "blanket" certificates not exceeding an amount established by resolution or ordinance of the legislative authority against any specific line item account and cannot extend beyond the end of the fiscal year. The blanket certificate 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 cannot be issued unless there has been an amount approved by the legislative authority for the blanket.

Super Blanket Certificate – The taxing authority 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. More than one super blanket certificate may be outstanding at a particular time for any line-item appropriation.

During our testing of non-payroll disbursements, we noted that 30% of 2006 and 10% of 2005 tested disbursements were not properly certified by the fiscal officer. Failure to properly certify the availability of funds can result in overspending funds and negative cash fund balances.

**WHEELING TOWNSHIP  
BELMONT COUNTY**

**SCHEDULE OF FINDINGS  
DECEMBER 31, 2006 AND 2005  
(Continued)**

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

**FINDING NUMBER 2006-008 (Continued)**

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 Township Clerk 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. Only one blanket certification should be used for a particular line item appropriation.

We recommend the Township certify purchases to which Section 5705.41(D) applies. The most convenient certification method is to use purchase orders that include certification language Section 5705.41(D) requires to authorize disbursements. The Township Clerk 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 Township Fiscal Officer should post approved purchase commitments to the appropriation code, to reduce the available appropriation. The Board should adopt a resolution to indicate an amount that blanket certificates cannot exceed and to state the limit in the minutes.

**Official's Response:**

We did not receive a response from the Township.

**WHEELING TOWNSHIP  
BELMONT 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; <b><i>Explain</i></b>
2004-001	Ohio Revised Code § 5705.10 requiring all revenue derived from a special levy be credited to a special fund for the purpose for which money was received.	No	Not corrected; Reissued as Finding No. 2006-004
2004-002	Ohio Revised Code § 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. 2006-008
2004-003	Ohio Administrative Code § 117-7-01(B) for not posting receipts in the correct classifications.	No	Not corrected; Reissued as Finding No. 2006-004







**Mary Taylor, CPA**  
Auditor of State

**WHEELING 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  
JANUARY 29, 2008**