

**CRAWFORD TOWNSHIP  
COSHOCOTON COUNTY**

**AUDIT REPORT**

**JANUARY 1, 2009 – DECEMBER 31, 2010**

**Wolfe, Wilson, & Phillips, Inc.  
37 South Seventh Street  
Zanesville, Ohio 43701**





# Dave Yost • Auditor of State

Board of Trustees  
Crawford Township  
52444 CR 227  
Fresno, Ohio 43824

We have reviewed the *Independent Auditors' Report* of Crawford Township, Coshocton County, prepared by Wolfe, Wilson & Phillips, Inc., for the audit period January 1, 2009 through December 31, 2010. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code. The Auditor of State did not audit the accompanying financial statements and, accordingly, we are unable to express, and do not express an opinion on them.

The financial statements in the attached report are presented in accordance with a regulatory basis of accounting prescribed or permitted by the Auditor of State. Due to a February 2, 2005 interpretation from the American Institute of Certified Public Accountants (AICPA), modifications were required to the *Independent Auditors' Report* on your financial statements. While the Auditor of State 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. The attached report includes an opinion relating to GAAP presentation and measurement requirements, but does not imply the statements are misstated under the non-GAAP regulatory basis. The *Independent Auditors' Report* also includes an opinion on the financial statements using the regulatory format the Auditor of State permits.

Our review was made in reference to the applicable sections of legislative criteria, as reflected by the Ohio Constitution, and the Revised Code, policies, procedures and guidelines of the Auditor of State, regulations and grant requirements. Crawford Township is responsible for compliance with these laws and regulations.

A handwritten signature in black ink that reads "Dave Yost".

Dave Yost  
Auditor of State

May 31, 2011

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**CRAWFORD TOWNSHIP  
COSHOCOTON COUNTY**

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

**INDEPENDENT AUDITORS' REPORT**

Crawford Township  
Coshocton County  
52444 CR 227  
Fresno, Ohio 43824

We have audited the accompanying financial statements of Crawford Township, Coshocton County as of and for the years ended December 31, 2010 and 2009. 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 *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As described 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. Although we cannot reasonably determine the effects on the financial statements of the variances between these regulatory accounting practices and accounting principles generally accepted in the United States of America, we presume they are material.

Instead of the combined funds the accompanying financial statements present for 2010 and 2009, the revisions require presenting entity wide statements and also to present its larger (i.e. major) funds separately for 2010 and 2009. 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 governments to reformat their statements. The Township has elected not to reformat its statements. Since this Township does not use GAAP to measure financial statement amounts, 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 paragraph, the financial statements referred to above for the years ending December 31, 2010 and 2009 do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Crawford Township as of December 31, 2010 and 2009, 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 Crawford Township, Coshocton County, as of December 31, 2010 and 2009, and its combined cash receipts and disbursements for the years then ended on the basis of accounting described in Note 1.

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 a report dated April 5, 2011, on our consideration of Crawford Township's internal control structure over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

***Wolfe, Wilson, & Phillips, Inc.***  
Zanesville, Ohio  
April 5, 2011



**CRAWFORD TOWNSHIP  
COSHOCOTON COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGES IN FUND CASH BALANCES  
ALL GOVERNMENTAL FUND TYPES  
FOR THE YEAR ENDED DECEMBER 31, 2010**

	<u>Governmental Fund Types</u>			<b>Totals (Memorandum Only)</b>
	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	
<b>Cash Receipts:</b>				
Property and Other Local Taxes	\$ 40,543	\$ 53,892	\$ -	\$ 94,435
Intergovernmental	17,195	97,367	10,659	125,221
Earnings on Investments	226	219	-	445
Miscellaneous	-	6,558	-	6,558
<b>Total Cash Receipts</b>	<u>57,964</u>	<u>158,036</u>	<u>10,659</u>	<u>226,659</u>
<b>Cash Disbursements:</b>				
Current:				
General Government	41,925	-	-	41,925
Public Safety	-	17,352	-	17,352
Public Works	2,756	149,642	-	152,398
Health	4,408	-	-	4,408
Capital Outlay	-	8,508	-	8,508
Debt Service:				
Redemption of Principal	-	-	7,143	7,143
Interest and Other Fiscal Charges	-	-	1,497	1,497
<b>Total Cash Disbursements</b>	<u>49,089</u>	<u>175,502</u>	<u>8,640</u>	<u>233,231</u>
<b>Total Cash Receipts Over/(Under) Cash Disbursements</b>	8,875	(17,466)	2,019	(6,572)
<b>Other cash Financing Receipts:</b>				
Note Proceeds	-	8,508	-	8,508
<b>Total Other cash Financing Receipts</b>	<u>-</u>	<u>8,508</u>	<u>-</u>	<u>8,508</u>
<b>Excess of Cash Receipts and Other Cash Financing Receipts Over/(Under) cash Disbursements and Other Cash Financing Disbursements</b>	8,875	(8,958)	2,019	1,936
<b>Fund Cash Balances, January 1</b>	<u>7,682</u>	<u>46,908</u>	<u>5,467</u>	<u>60,057</u>
<b>Fund Cash Balances, December 31</b>	<u>\$ 16,557</u>	<u>\$ 37,950</u>	<u>\$ 7,486</u>	<u>\$ 61,993</u>

See notes to financial statements.

**CRAWFORD TOWNSHIP  
COSHOCOTON COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGES IN FUND CASH BALANCES  
ALL GOVERNMENTAL FUND TYPES  
FOR THE YEAR ENDED DECEMBER 31, 2009**

	<u>Governmental Fund Types</u>			<b>Totals (Memorandum Only)</b>
	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	
<b>Cash Receipts:</b>				
Property and Other Local Taxes	\$ 39,753	\$ 48,236	\$ -	\$ 87,989
Intergovernmental	16,968	93,727	15,830	126,525
Earnings on Investments	91	267	-	358
Miscellaneous	25	3,060	-	3,085
<b>Total Cash Receipts</b>	<u>56,837</u>	<u>145,290</u>	<u>15,830</u>	<u>217,957</u>
<b>Cash Disbursements:</b>				
Current:				
General Government	47,124	-	-	47,124
Public Safety	-	17,309	-	17,309
Public Works	2,450	103,723	-	106,173
Health	4,239	-	-	4,239
Capital Outlay	-	40	-	40
Debt Service:				
Redemption of Principal	-	-	14,143	14,143
Interest and Other Fiscal Charges	-	-	2,165	2,165
<b>Total Cash Disbursements</b>	<u>53,813</u>	<u>121,072</u>	<u>16,308</u>	<u>191,193</u>
<b>Total Cash Receipts Over/(Under) Cash Disbursements</b>	3,024	24,218	(478)	26,764
<b>Fund Cash Balances, January 1</b>	<u>4,658</u>	<u>22,690</u>	<u>5,945</u>	<u>33,293</u>
<b>Fund Cash Balances, December 31</b>	<u>\$ 7,682</u>	<u>\$ 46,908</u>	<u>\$ 5,467</u>	<u>\$ 60,057</u>

See notes to financial statements.

**CRAWFORD TOWNSHIP  
COSHOCTON COUNTY, OHIO**

**NOTES TO THE FINANCIAL STATEMENTS**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Description of the Entity**

The Township of Crawford, Coshocton County, is a body politic and corporate established to exercise the rights and privileges conveyed to it by the constitution and laws of the State of Ohio. The Township is directed by a publicly-elected three member Board of Trustees and a publicly elected Fiscal Officer. The Township provides general governmental services including road and bridge maintenance, fire protection and emergency medical services. The Township contracts with the Village of Baltic to provide fire services and Swiss Valley Ambulance to provide ambulance services. The Township contracts with the Coshocton County Sheriff's Department for police protection.

The Township participates in the Ohio Township Association Risk Management Authority public entity risk pool. Note 7 to the financial statements provides additional information for this entity. This organization is:

Public Entity Risk Pool:

The Township belongs to the Ohio Township Association Risk Management Authority (OTARMA), a risk-sharing pool available to Ohio local governments. 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 exceeding the member's deductible

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

**B. Basis of Accounting**

These financial statements follow the basis of accounting prescribed or permitted by the Auditor of State, which is similar to the cash receipts and cash disbursements basis of accounting. Receipts are recognized when received in cash rather than when earned, and disbursements are recognized when paid rather than when a liability is incurred. Budgetary presentations report expenditures when a commitment is made (i.e., when an encumbrance is approved.)

These statements include adequate disclosure of material matters, as prescribed or permitted by the Auditor of State.

**C. Cash and Investments**

The Township maintains all cash in an interest-bearing checking account.

**D. Fund Accounting**

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

**CRAWFORD TOWNSHIP  
COSHOCTON COUNTY, OHIO**

**NOTES TO THE FINANCIAL STATEMENTS**

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

**D. Fund Accounting (Continued)**

**General Fund**

The General Fund is the general operating fund. It is used to account for all financial resources except those required by law or contract to be restricted.

**Special Revenue Funds**

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

**Gasoline Tax Fund** – This fund receives gasoline tax receipts for constructing, maintaining and repairing Township roads and bridges.

**Debt Service Fund**

This fund accounts for resources the Township accumulates to pay note debt.

**E. Budgetary Process**

The Ohio Revised Code requires that each fund (except certain agency funds) be budgeted annually.

**Appropriations**

Budgetary expenditures (that is, disbursements and encumbrances) may not exceed appropriations at the fund, function or object level of control, and appropriations may not exceed estimated resources. The Board of Trustees must annually approve appropriation measures and subsequent amendments. The County Budget Commission must also approve the annual appropriation measure. Unencumbered appropriations lapse at year-end.

**Estimated Resources**

Estimated resources include estimates of cash to be received (budgeted receipts) plus unencumbered cash as of January 1. The County Budget commission must also approve estimated resources.

**Encumbrances**

The Ohio Revised Code requires the Township to reserve (encumber) appropriations when commitments are made. Encumbrances outstanding at year-end are carried over, and need not be reappropriated in the subsequent year.

A Summary of 2010 and 2009 budgetary activity appears in Note 3.

**CRAWFORD TOWNSHIP  
COSHOCTON COUNTY, OHIO**

**NOTES TO THE FINANCIAL STATEMENTS**

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

**F. Property, Plant and Equipment**

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

**G. Accumulated Leave**

In certain circumstances, such as upon leaving employment, employees are entitled to cash payments for unused leave. Unpaid leave is not reflected as a liability under the Township's basis of accounting

**2. EQUITY IN POOLED CASH**

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

	2010	2009	
Demand Deposits	\$ 61,993	\$ 60,057	
	\$ 61,993	\$ 60,057	

**Deposits:**

Deposits are either 1) insured by the Federal Depository Insurance Corporation or 2) collateralized by the financial institution's public entity deposit pool.

**3. BUDGETARY ACTIVITY**

Budgetary activity for the years ended December 31, 2010 and 2009 was as follows:

**2010 Budgeted vs. Actual Receipts**

<u>Fund Type</u>	<u>Budgeted Receipts</u>	<u>Actual Receipts</u>	<u>Variance</u>
General	\$ 54,391	\$ 57,964	\$ 3,573
Special Revenue	163,177	166,544	3,367
Debt Service	9,000	10,659	1,659
Total	\$ 226,568	\$ 235,167	\$ 8,599

**2010 Budgeted vs. Actual Budgetary Expenditures**

<u>Fund Type</u>	<u>Appropriation Authority</u>	<u>Actual Expenditures</u>	<u>Variance</u>
General	\$ 61,573	\$ 49,089	\$ 12,484
Special Revenue	200,483	175,502	24,981
Debt Service	14,466	8,640	5,826
Total	\$ 276,522	\$ 233,231	\$ 43,291

**CRAWFORD TOWNSHIP  
COSHOCTON COUNTY, OHIO**

**NOTES TO THE FINANCIAL STATEMENTS**

**3. BUDGETARY ACTIVITY (Continued)**

**2009 Budgeted vs. Actual Receipts**

<u>Fund Type</u>	<u>Budgeted Receipts</u>	<u>Actual Receipts</u>	<u>Variance</u>
General	\$ 54,044	\$ 56,837	\$ 2,793
Special Revenue	166,340	145,290	(21,050)
Debt Service	<u>16,000</u>	<u>15,830</u>	<u>(170)</u>
Total	<u>\$ 236,384</u>	<u>\$ 217,957</u>	<u>\$ (18,427)</u>

**2009 Budgeted vs. Actual Budgetary Expenditures**

<u>Fund Type</u>	<u>Appropriation Authority</u>	<u>Actual Expenditures</u>	<u>Variance</u>
General	\$ 58,507	\$ 53,813	\$ 4,694
Special Revenue	182,973	121,072	61,901
Debt Service	<u>21,945</u>	<u>16,308</u>	<u>5,637</u>
Total	<u>\$ 263,425</u>	<u>\$ 191,193</u>	<u>\$ 72,232</u>

Contrary to ORC Section 5705.36, the Township had several funds in which appropriations were greater than unencumbered balance plus actual receipts which should have resulted in getting a new certificate of estimated resources.

**4 PROPERTY TAX**

Real property taxes become a lien on January 1 proceeding the October 1 date for which rates are adopted by Board of Trustees. The State Board of Tax Equalization adjusts these rates for inflation. Property taxes are also reduced for applicable homestead and rollback deductions. Homestead and rollback amounts are then paid by the State, and are reflected in the accompanying financial statements as Intergovernmental Receipts. Payments are due to the county by December 31. If the property owner elects to make semiannual payments, the first half is due December 31. The second half payment is due the following June 20.

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 June 30.

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

**CRAWFORD TOWNSHIP  
COSHOCTON COUNTY, OHIO**

**NOTES TO THE FINANCIAL STATEMENTS**

**5. RETIREMENT SYSTEMS**

The Township's Trustees, Fiscal Officer and other employees of the Township belong to the Public Employees Retirement System (PERS) of Ohio. PERS is a cost-sharing, multiple-employer plan. This plan provides retirement benefits, including post-retirement health care, and survivor and disability benefits to participants as prescribed by the Ohio Revised Code. Contribution rates are also prescribed by the Ohio Revised Code. For 2010 and 2009, members of PERS contributed 10.0% of their gross salaries, respectively. The Township contributed an amount equal to 14.00% of participants' gross salaries, respectively. The Township has paid all contributions required through December 31, 2010.

**6. DEBT**

Debt outstanding at December 31, 2010 was as follows:

	Principal	Interest rate
Tractor	\$ 21,429	5.25%
Snow Plow	8,508	3.85%
Total	\$ 29,937	

During 2010, the Township issued a promissory note in the amount of \$8,508 with an interest rate of 3.85% to finance the purchase of a snow plow for Township road maintenance.

During 2006, the Township issued a promissory note in the amount of \$50,000 with an interest rate of 5.25% to finance the purchase of a John Deere tractor for Township road maintenance.

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

Year Ended December 31	Dump Truck	Tractor
2011	\$ 3,063	\$ 8,268
2012	3,063	7,892
2013	3,063	7,518
2014	-	-
2015	-	-
Total	\$ 9,189	\$ 23,678

**CRAWFORD TOWNSHIP  
COSHOCTON COUNTY, OHIO**

**NOTES TO THE FINANCIAL STATEMENTS**

**7. RISK MANAGEMENT**

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

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. American Risk Pool Consultants, Inc. (ARPCO), a division of York Insurance Services Group, Inc. (York), functions as the administrator of OTARMA and provides underwriting, claims, loss control, risk management, and reinsurance services for OTARMA. OTARMA is a member of the American Public Entity Excess Pool (APEEP), which is also administered by ARPCO. 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 and Property Coverage

APEEP provides OTARMA with an excess risk-sharing program. Under this arrangement, OTARMA retains insured risks up to an amount specified in the contracts. At December 31, 2009, OTARMA retained \$350,000 for casualty claims and \$150,000 for property claims.

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

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, 2009 and 2008:

	<u>2009</u>	<u>2008</u>
Assets	\$ 38,982,088	\$ 40,737,740
Liabilities	<u>(12,880,766)</u>	<u>(12,981,818)</u>
Retained Earnings	<u>\$ 26,101,322</u>	<u>\$ 27,755,922</u>

At December 31, 2009 and 2008, respectively, the liabilities above include approximately \$12.0 and \$12.1 million of estimated incurred claims payable. The assets above also include approximately \$11.5 and \$10.9 million of unpaid claims to be billed to approximately 950 member governments in the future, as of December 31, 2009 and 2008, respectively. These amounts will be included in future contributions from members when the related claims are due for payment. As of December 31, 2010, the Township's share of these unpaid claims collectible in future years is approximately \$11,188.



**CRAWFORD TOWNSHIP  
COSHOCTON COUNTY, OHIO**

**NOTES TO THE FINANCIAL STATEMENTS**

**7. RISK MANAGEMENT (Continued)**

Based on discussion 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.

<u>Contributions to OTARMA</u>	
2008	\$5,391
2009	4,991
2010	5,594

After one year of membership, a member may withdraw on the anniversary of the date of joining OTARMA, if the member notifies OTARMA in writing 60 days prior to the anniversary date. Upon withdrawal, members are eligible for a full or partial refund of their capital contributions, minus the subsequent year's 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.

Settlement amounts did not exceed insurance coverage for the past three years.

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

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

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

Crawford Township  
Coshocton County  
52444 CR 227  
Fresno, Ohio 43824

We have audited the financial statements of Crawford Township as of and for the years ended December 31, 2010 and 2009, and have issued our report thereon dated April 5, 2011, wherein we noted the Township followed accounting practices the Auditor of State prescribes rather than accounting principles generally accepted in the United States of America. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the comptroller General of the United States.

**Internal Control Over Financial Reporting**

In planning and performing our audit, we considered Crawford 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 for the purpose of expressing an opinion on the effectiveness of the Township's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Township's internal control over financial reporting.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider material weaknesses, as defined above.

We noted other matters involving internal control over financial reporting, which we have reported to management of the Crawford Township in a separate letter dated April 5, 2011.

### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Crawford Township's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standard*. However, we noted certain immaterial instances of noncompliance that we have reported to the management of Crawford Township in a separate letter dated April 5, 2011.

This report is intended for the information of the Township's management, fiscal officer, and Auditor of State, and is not intended to be and should not be used by anyone other than these specified parties.

***Wolfe, Wilson, & Phillips, Inc.***  
Zanesville, Ohio  
April 5, 2011

**CRAWFORD TOWNSHIP  
COSHOCOTON COUNTY**

**SCHEDULE OF PRIOR AUDIT FINDINGS  
December 31, 2010**

Finding Number	Finding Summary	Fully Corrected	Not Corrected, Partially Corrected Significantly Different Corrective Action Taken; or Finding No Longer Valid; <b>Explain:</b>
2008-01	Board of Trustees Financial Statement and Reconciliation Review	Yes	Finding No Longer Valid.
2008-02	Financial Reporting	Yes	Finding No Longer Valid.
2008-03	ORC 5805.41(D) Invoices dated prior to certification	Yes	Finding No Longer Valid.
2008-04	ORC 5705.39 Appropriations exceeding Estimated Resources	Yes	Finding No Longer Valid.



# Dave Yost • Auditor of State

**CRAWFORD TOWNSHIP**

**COSHOCTON COUNTY**

**CLERK'S CERTIFICATION**

This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.

*Susan Babbitt*

**CLERK OF THE BUREAU**

**CERTIFIED  
JUNE 14, 2011**