

VILLAGE OF CONESVILLE

AUDIT REPORT

JANUARY 1, 2009 - DECEMBER 31, 2010

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



Dave Yost • Auditor of State

Members of Council
Village of Conesville
PO Box 204
Conesville, Ohio 43811

We have reviewed the *Independent Auditors' Report* of the Village of Conesville, 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. The Village of Conesville is responsible for compliance with these laws and regulations.

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

Dave Yost
Auditor of State

October 6, 2011

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**VILLAGE OF CONESVILLE
COSHOCTON COUNTY
JANUARY 1, 2009 - DECEMBER 31, 2010**

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

INDEPENDENT AUDITORS' REPORT

Village of Conesville
Coshocton County
P.O. Box 214
Conesville, Ohio 43811

We have audited the accompanying financial statements of the Village of Conesville, Coshocton County, as of and for the years ended December 31, 2010 and 2009. These financial statements are the responsibility of the Village of Conesville'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 Village of Conesville 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 Village 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 Village has elected not to reformat its statements. Since this Village 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 do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the Village of Conesville's combined funds 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 the Village of Conesville, 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 aforementioned revision to generally accepted accounting principles also require the Village to include Management's Discussion and Analysis for the year ended December 31, 2010 and 2009. The Village 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 August 5, 2011, on our consideration of the Village of Conesville's internal control structure over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, 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
August 5, 2011

**VILLAGE OF CONESVILLE
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>		Totals (Memorandum Only)
	<u>General</u>	<u>Special Revenue</u>	
Cash Receipts:			
Property Taxes	\$ 9,684	\$ -	\$ 9,684
Intergovernmental	14,412	12,612	27,024
Interest	6	6	12
Miscellaneous	7,197	-	7,197
Total Cash Receipts	<u>31,299</u>	<u>12,618</u>	<u>43,917</u>
Cash Disbursements:			
Current:			
Security of Persons and Property	-	5,912	5,912
Liesure Time Activities	6,371	-	6,371
Basic Utility Services	4,811	-	4,811
Transportation	-	7,123	7,123
General Government	6,831	743	7,574
Debt Service:			
Principal Payments	4,171	2,086	6,257
Total Cash Disbursements	<u>22,184</u>	<u>15,864</u>	<u>38,048</u>
Total Cash Receipts Over/(Under) Cash Disbursements	9,115	(3,246)	5,869
Fund Cash Balances, January 1	<u>1,967</u>	<u>12,344</u>	<u>14,311</u>
Fund Cash Balances, December 31	<u>\$ 11,082</u>	<u>\$ 9,098</u>	<u>\$ 20,180</u>

See notes to financial statements.

**VILLAGE OF CONESVILLE
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**

	Governmental Fund Types		Totals (Memorandum Only)
	General	Special Revenue	
Cash Receipts:			
Property Taxes	\$ 9,793	\$ -	\$ 9,793
Intergovernmental	15,738	13,654	29,392
Interest	13	13	26
Miscellaneous	9,818	-	9,818
Total Cash Receipts	35,362	13,667	49,029
Cash Disbursements:			
Current:			
Security of Persons and Property	-	4,392	4,392
Liesure Time Activities	8,860	-	8,860
Basic Utility Services	18,419	-	18,419
Transportation	-	3,611	3,611
General Government	15,792	1,752	17,544
Debt Service:			
Principal Payments	-	2,086	2,086
Total Cash Disbursements	43,071	11,841	54,912
Total Cash Receipts Over/(Under) Cash Disbursements	(7,709)	1,826	(5,883)
Fund Cash Balances, January 1	9,676	10,518	20,194
Fund Cash Balances, December 31	\$ 1,967	\$ 12,344	\$ 14,311

See notes to financial statements.

**VILLAGE OF CONESVILLE
COSHOCOTON COUNTY**

NOTES TO FINANCIAL STATEMENTS

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 Village of Conesville, Coshocoton County, (the Village) as a body corporate and politic. A publicly-elected six-member Council directs the Village. The Village provides general governmental services, including road maintenance and repairs and basic utility services (trash collection).

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

B. Basis of Accounting

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

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

C. Cash and Investments

All cash is maintained in a pooled checking account.

D. Fund Accounting

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

General Fund

The General Fund is the general operating fund. It is used to account for all financial resources except those required to be accounted for in another fund.

Special Revenue Funds

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

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

**VILLAGE OF CONESVILLE
COSHOCOTON COUNTY**

NOTES TO FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Budgetary Process

The Ohio Revised Code requires that each fund be budgeted annually.

Appropriations

Budgetary expenditures (that is, disbursements and encumbrances) may not exceed appropriations at the fund, function and object level of control and appropriations may not exceed estimated resources. The Council must annually approve appropriation measures and subsequent amendments. The County Budget Commission must also approve the annual appropriation. 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 Village to reserve (encumber) appropriations when commitments are made. Encumbrances outstanding at year end are carried over, and need not be reappropriated.

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

F. Property, Plant and Equipment

Acquisitions of property, plant and equipment are recorded as capital outlay disbursements when paid. These items are not reflected as assets on 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 Village's basis of accounting.

2. EQUITY IN POOLED CASH AND INVESTMENTS

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

	<u>2010</u>	<u>2009</u>
Demand deposits	\$ 20,180	\$ 14,311

Deposits: Deposits are insured by the Federal Depository Insurance Corporation.

**VILLAGE OF CONESVILLE
COSHOCTON COUNTY**

NOTES TO FINANCIAL STATEMENTS

3. BUDGETARY ACTIVITY

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

2010 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$ 35,151	\$ 31,299	\$ (3,852)
Special Revenue	17,000	12,618	(4,382)
Total	\$ 52,151	\$ 43,917	\$ (8,234)

2010 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$ -	\$ 22,184	\$ (22,184)
Special Revenue	-	15,864	(15,864)
Total	\$ -	\$ 38,048	\$ (38,048)

2009 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$ 42,508	\$ 35,362	\$ (7,146)
Special Revenue	17,000	13,667	(3,333)
Total	\$ 59,508	\$ 49,029	\$ (10,479)

2009 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$ -	\$ 43,071	\$ (43,071)
Special Revenue	-	11,841	(11,841)
Total	\$ -	\$ 54,912	\$ (54,912)

Contrary to Ohio Revised Code Section 5705.36, appropriations exceeded actual receipts for one fund in 2010 and 2009.

Contrary to Ohio Revised Code Section 5705.38 (A), the Village did not formally approve and certify an appropriation measure for 2010 and 2009.

Contrary to Ohio Revised Code Section 5705.41(B), the Village had expenditures that exceeded appropriations at the legal level of control in all funds in 2010 and 2009.

Contrary to Ohio Revised Code Section 5705.41(D), all expenditures were not properly certified in 2010 and 2009.

**VILLAGE OF CONESVILLE
COSHOCOTON COUNTY**

NOTES TO FINANCIAL STATEMENTS

4. PROPERTY TAX

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

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

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

5. RETIREMENT SYSTEMS

The Village's full-time employees and elected officials belong to the Public Employees Retirement System (PERS) of Ohio. PERS is a cost-sharing, multiple employer plan. This plan provides retirement benefits, including postretirement healthcare, 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, PERS members contributed 10.0% of their wages, respectively. The Village contributed an amount equal to 14.00% of participant's gross salaries for 2010 and 2009, respectively. The Village has paid all contributions required through December 31, 2010.

6. RISK MANAGEMENT

Commercial Insurance

The Village has obtained commercial insurance for the following risks:

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

**VILLAGE OF CONESVILLE
COSHOCOTON COUNTY**

NOTES TO FINANCIAL STATEMENTS

7. DEBT

Debt outstanding at December 31, 2010 was as follows:

	Principal	Interest rate
Ohio Public Works Commission Loan	\$ 54,228	0.00%
Total	\$ 54,228	

The Ohio Public Works Commission loan was issued in 2004 to finance the construction of Storm Sewer Improvements. The note is collateralized by the Village's local government funds.

The note, having principal of \$62,571, will be paid in full in 16 years. The original loan, with no interest, totaled \$83,428.

Amortization of the above debt is scheduled as follows:

Year	OPWC Loan Principal
2011	\$ 4,171
2012	4,171
2013	4,171
2014	4,171
2015	4,171
2016-2020	20,858
2021-2023	12,515
Total	\$ 54,228

**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.**

Village of Conesville
Coshocton County
P.O. Box 214
Conesville, Ohio 43811

We have audited the financial statements of Village of Conesville as of and for the years ended December 31, 2010 and 2009, and have issued our report thereon dated August 5, 2011, wherein we noted the Village 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 Village of Conesville's internal control over financial reporting as a basis for designing our audit procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Village's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Village'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 was not designed to identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses and therefore, there can be no assurance that all deficiencies, significant deficiencies or material weaknesses have been identified. However, as described in the accompanying schedule of findings, we identified a certain deficiency in internal control over financial reporting, that we consider a material weakness.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, when 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 Village's financial statements will not be prevented, or detected and corrected on a timely basis. We consider Findings 2010-001 through 2010-004 described in the accompanying schedule of findings to be material weaknesses.

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Village of Conesville'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 three instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of findings as items 2010-001 through 2010-003.

We noted certain immaterial instances of noncompliance that we have reported to the management of Village of Conesville in a separate letter dated August 5, 2011.

Village of Conesville's responses to the findings identified in our audit are described in the accompanying schedule of findings and responses. We did not audit the Village of Conesville's responses and, accordingly, we express no opinion on it.

This report is intended for the information of the Village's management, Clerk, 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
August 5, 2011

**VILLAGE OF CONESVILLE
COSHOCOTON COUNTY**

**SCHEDULE OF FINDINGS
DECEMBER 31, 2010**

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

FINDING NUMBER 2010-001

Noncompliance Citation/Material Weakness

Ohio Revised Code Section 5705.41(D) states in part that no subdivision shall make any contract or give any order involving the expenditure of money unless there is attached thereto a certificate of Fiscal Officer of the subdivision. The Fiscal Officer must certify that the amount required to meet such a commitment has been lawfully appropriated and is in the treasury or in the process of collection to the credit of an appropriate fund free from any previous encumbrance.

Prior certification was not obtained for 100.0% of the expenditures tested in 2010 and 2009.

The Fiscal Officer should certify funds before each payment is made through the issuance of a regular, blanket, or super blanket purchase order. Blanket certificates should be issued for a certain sum of money not in excess of an amount established by resolution or ordinance adopted by a majority of the members of council against any specific line item account over a period not running beyond the end of the current fiscal year. A super blanket purchase order can be completed for any amount for expenditures and contracts from a specific line item appropriation account in a specified fund for most recurring or reasonable predictable operating expenditures. This is not to extend beyond the current year. More than one super blanket may be outstanding at one particular time for a particular line item appropriation account.

Also, as an alternative, the Township can issue then and now certificates for expenses up to \$3,000. Then and now certificates allow the Fiscal Officer to certify that both at the time the expenditure was made and at the time that the certification is completed, sufficient funds are available. These certificates can be certified by the Fiscal Officer without subsequent authorization from the Council. However, then and now certificates issued by the Fiscal Officer over \$3,000, must be authorized by the Council within thirty days after payment.

Client Response: We agree with finding and will try to improve in the future.

FINDING NUMBER 2010-002

Noncompliance Citation/Material Weakness

Ohio Rev. Code Section 5705.38 (A) states, in part, that on or about the first day of each fiscal year, an appropriation measure is to be passed. If the taxing authority wants to postpone the passage of the annual appropriation measure until an amended certificate is received from the county budget commission based upon the actual year end balances, it may pass a temporary appropriation measure for meeting the ordinary expenses until no later than April 1st.

The Village did not formally approve and certify their appropriation measure for 2010 and 2009. Expenditures in 2010 and 2009 in the amounts of \$38,048 and \$54,912, respectively, were made without any formal approval.

We recommend Village Council approve, and certify to the County Auditor, the annual appropriation measure on or near January 1st of each year. If Village Council chooses to postpone passage of this measure until receipt of an Official Certificate of Estimated Resources, temporary appropriations should be approved by Village Council.

Client Response: We agree with finding and will try to improve in the future.

**VILLAGE OF CONESVILLE
COSHOCTON COUNTY**

**SCHEDULE OF FINDINGS
DECEMBER 31, 2010**

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

FINDING NUMBER 2010-003

Noncompliance Citation/Material Weakness

Ohio Rev. Code Section 5705.41 (B) prohibits a subdivision or taxing authority from expending money unless it has been appropriated. During 2010 and 2009, all Village funds had expenditures which exceeded approved appropriations at the legal level of control.

The Village did not formally approve and certify their appropriation measure for 2010 and 2009; therefore expenditures in all funds exceeded appropriations by \$38,048 and \$54,912, respectively.

The Village Fiscal Officer should deny any payment requests exceeding appropriations. We recommend the Village Fiscal Officer and Village Council compare expenditures to appropriations on a monthly basis. If appropriations in addition to those already adopted will be needed, then the Village Council should take the necessary steps to adopt additional appropriations, if possible, to prevent expenditures from exceeding appropriations.

Client Response: We agree with finding and will try to improve in the future.

FINDING NUMBER 2010-004

Internal Control

Material Weakness

Ohio Admin Code Section 117-2-02 (D) and (E) states in part that all local public offices may maintain accounting records in a manual or computerized format. The records used should be based on the nature of operations and services the public office provides, and should consider the degree of automation and other factors. Such records should include a cash journal, receipts ledger and appropriation ledger.

The Village Fiscal Officer did not record an appropriation ledger for 2010 and 2009. Therefore, it cannot be determined what expenses were paid from specific appropriations in 2010 and 2009.

The Fiscal Officer should maintain a cash journal, receipts ledger and appropriation ledger for each year. This will allow the Village Council to keep better knowledge on where the Village budget stands.

Client Response: We agree with finding and will try to improve in the future.

**VILLAGE OF CONESVILLE
COSHOCTON 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; Explain:
2008-001	ORC 5705.41 (B) Expenditures Exceeding Appropriations	No	Not Corrected - Refer to Finding 2010-003.
2008-002	ORC 5705.41 (D) Certification of Expenditures	No	Not Corrected - Refer to Finding 2010-001.
2008-003	Ohio Admin Code Section 117-2-02 (D)(E) Maintaining Proper Accounting Records and Ledgers	No	Not Corrected - Refer to Finding 2010-004.



Dave Yost • Auditor of State

VILLAGE OF CONESVILLE

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
OCTOBER 20, 2011