



**WASHINGTON TOWNSHIP
MORROW COUNTY**

REGULAR AUDIT

FOR THE YEARS ENDED DECEMBER 31, 2009-2008



Mary Taylor, CPA
Auditor of State



Dave Yost • Auditor of State

March 8, 2011

The attached audit report was completed and prepared for release prior to the commencement of my term of office on January 10, 2011. Reports completed prior to that date contain the signature of my predecessor.

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive style.

DAVE YOST
Auditor of State

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WASHINGTON TOWNSHIP
MORROW COUNTY

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Mary Taylor, CPA
Auditor of State

Washington Township
Morrow County
PO Box 11
Iberia, Ohio 43325

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 Township 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.

Mary Taylor

Mary Taylor, CPA
Auditor of State

December 20, 2010

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Mary Taylor, CPA

Auditor of State

INDEPENDENT ACCOUNTANTS' REPORT

Washington Township
Morrow County
PO Box 11
Iberia, Ohio 43325

To the Board of Trustees:

We have audited the accompanying financial statements of Washington Township, Morrow County, Ohio, (the Township) as of and for the years ended December 31, 2009 and 2008. 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.

Except as discussed in the following paragraph, 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(A) mandates the Auditor of State to audit Ohio governments. We believe our audit provides a reasonable basis for our opinion.

We were unable to obtain sufficient audit evidence to support the completeness of certain Cemetery related fees. These receipts are reported in the General Fund as Fines, Licenses, and Permits. We were unable to perform other audit procedures that would allow us to establish completeness and accuracy over these receipts. The receipts represent 27% and 18% of total General Fund receipts for 2009 and 2008, respectively.

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

Instead of the combined funds the accompanying financial statements present, GAAP require presenting entity wide statements and also presenting the Township's larger (i.e. major) funds separately. While the Township does not follow GAAP, generally accepted auditing standards requires us to include the following paragraph if the statements do not substantially conform to GAAP presentation requirements.

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The Auditor of State permits, but does not require townships to reformat their statements. The Township has elected not to follow GAAP statement formatting requirements. The following paragraph does not imply the amounts reported are materially misstated under the accounting basis the Auditor of State permits. Our opinion on the fair presentation of the amounts reported pursuant to its non-GAAP basis is in the second following paragraph.

In our opinion, because of the effects of the matter discussed in the preceding two paragraphs, the financial statements referred to above for the years ended December 31, 2009 and 2008 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, 2009 and 2008, or its changes in financial position for the years then ended.

Also, in our opinion, except for adjustments, if any, as might have been determined to be necessary had we been able to obtain sufficient evidence to support the amounts recorded as Fines, Licenses, and Permits in the General Fund, the financial statements referred to above present fairly, in all material respects, the combined fund cash balances and reserves for encumbrances of Washington Township, Morrow County, Ohio, as of December 31, 2009 and 2008, 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 20, 2010, 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 20, 2010

**WASHINGTON TOWNSHIP
MORROW 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>		<u>Totals (Memorandum Only)</u>
	<u>General</u>	<u>Special Revenue</u>	
Cash Receipts:			
Property and Local Taxes	\$ 26,472	\$ 82,758	\$ 109,230
Intergovernmental	16,573	113,862	130,435
Special Assessments	-	4,091	4,091
Fines, Licenses and Permits	16,990	-	16,990
Earnings on Investments	93	60	152
Miscellaneous	3,516	2,437	5,953
	<u>63,643</u>	<u>203,207</u>	<u>266,850</u>
Total Cash Receipts			
	<u>63,643</u>	<u>203,207</u>	<u>266,850</u>
Cash Disbursements:			
Current:			
General Government	53,975	3,534	57,509
Public Safety	-	53,035	53,035
Public Works	19,715	171,119	190,835
Health	1,559	2,671	4,230
Capital Outlay	-	478	478
	<u>75,249</u>	<u>230,837</u>	<u>306,086</u>
Total Cash Disbursements			
	<u>75,249</u>	<u>230,837</u>	<u>306,086</u>
Total Receipts (Under) Disbursements	<u>(11,606)</u>	<u>(27,630)</u>	<u>(39,236)</u>
Other Financing Receipts / (Disbursements):			
Transfers-In	-	1,000	1,000
Transfers-Out	(1,000)	-	(1,000)
	<u>(1,000)</u>	<u>1,000</u>	<u>-</u>
Total Other Financing Receipts / (Disbursements)			
	<u>(1,000)</u>	<u>1,000</u>	<u>-</u>
Excess of Cash Receipts and Other Financing Receipts Under Cash Disbursements and Other Financing Disbursements	(12,606)	(26,630)	(39,236)
Fund Cash Balances, January 1	(9,436)	118,919	109,483
	<u>(9,436)</u>	<u>118,919</u>	<u>109,483</u>
Fund Cash Balances, December 31	<u>\$ (22,042)</u>	<u>\$ 92,288</u>	<u>\$ 70,247</u>
Reserve for Encumbrances, December 31	\$ 106	\$ 90	\$ 196
	<u>\$ 106</u>	<u>\$ 90</u>	<u>\$ 196</u>

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

**WASHINGTON TOWNSHIP
MORROW COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS,
AND CHANGES IN FUND CASH BALANCES
ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2008**

	<u>Governmental Fund Types</u>		Totals (Memorandum Only)
	<u>General</u>	<u>Special Revenue</u>	
Cash Receipts:			
Property and Local Taxes	\$ 34,698	\$ 82,439	\$ 117,137
Intergovernmental	31,331	93,246	124,577
Special Assessments	-	3,853	3,853
Fines, Licenses and Permits	15,720	-	15,720
Earnings on Investments	1,453	695	2,147
Miscellaneous	3,864	9,350	13,214
	<u>87,065</u>	<u>189,582</u>	<u>276,648</u>
Total Cash Receipts	<u>87,065</u>	<u>189,582</u>	<u>276,648</u>
Cash Disbursements:			
Current:			
General Government	67,632	19,200	86,832
Public Safety	-	36,168	36,168
Public Works	21,927	155,201	177,127
Health	1,911	13,307	15,218
Capital Outlay	-	5,500	5,500
	<u>91,469</u>	<u>229,376</u>	<u>320,845</u>
Total Cash Disbursements	<u>91,469</u>	<u>229,376</u>	<u>320,845</u>
Total Receipts (Under) Disbursements	<u>(4,404)</u>	<u>(39,793)</u>	<u>(44,198)</u>
Other Financing Receipts / (Disbursements):			
Transfers-In	-	500	500
Transfers-Out	(500)	-	(500)
	<u>(500)</u>	<u>500</u>	<u>-</u>
Total Other Financing Receipts / (Disbursements)	<u>(500)</u>	<u>500</u>	<u>-</u>
Excess of Cash Receipts and Other Financing Receipts Under Cash Disbursements and Other Financing Disbursements	(4,904)	(39,293)	(44,198)
Fund Cash Balances, January 1	<u>(4,532)</u>	<u>158,212</u>	<u>153,680</u>
Fund Cash Balances, December 31	<u>\$ (9,436)</u>	<u>\$ 118,919</u>	<u>\$ 109,483</u>
Reserve for Encumbrances, December 31	<u>\$ -</u>	<u>\$ 89</u>	<u>\$ 89</u>

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

**WASHINGTON TOWNSHIP
MORROW COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2009 AND 2008**

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 Washington Township, Morrow 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 Iberia Volunteer Fire Department to provide fire protection and emergency medical services. Police protection is provided by the Morrow County Sheriff's Department.

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

B. Accounting Basis

These financial statements follow the accounting basis the Auditor of State prescribes or permits. This basis is similar to the cash receipts and disbursements accounting basis. The Township recognizes receipts when received in cash rather than when earned, and recognizes disbursements when paid rather than when a liability is incurred. Budgetary presentations report budgetary expenditures when a commitment is made (i.e., when an encumbrance is approved).

These statements include adequate disclosure of material matters, as the Auditor of State prescribes or permits.

C. Deposits and Investments

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

The Township maintains demand deposit accounts.

D. Fund Accounting

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

1. General Fund

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

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:

**WASHINGTON TOWNSHIP
MORROW COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2009 AND 2008
(Continued)**

1. Summary of Significant Accounting Policies (continued)

D. Fund Accounting (continued)

2. Special Revenue Funds (continued)

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

E. Budgetary Process

The Ohio Revised Code requires that each fund (except certain agency funds) 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. Unencumbered appropriations lapse at year end.

2. 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.

3. Encumbrances

The Ohio Revised Code requires the Township to reserve (encumber) appropriations when individual commitments are made. Encumbrances outstanding at year end are carried over, and need not be reappropriated. The Township did not always certify expenditures prior to purchase.

A summary of 2009 and 2008 budgetary activity appears in Note 3.

F. Property, Plant, and Equipment

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

**WASHINGTON TOWNSHIP
MORROW COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2009 AND 2008
(Continued)**

2. Equity in Pooled Deposits

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

	2009	2008
Demand deposits	\$70,247	\$109,483

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

3. Budgetary Activity

Budgetary activity for the years ending December 31, 2009 and 2008 follows:

2009 Budgeted vs. Actual Receipts

Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$0	\$63,643	\$63,643
Special Revenue	0	204,207	204,207
Total	\$0	\$267,850	\$267,850

2009 Budgeted vs. Actual Budgetary Basis Expenditures

Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$77,407	\$76,355	\$1,052
Special Revenue	219,980	230,927	(10,947)
Total	\$297,387	\$307,282	(\$9,895)

2008 Budgeted vs. Actual Receipts

Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$132,057	\$87,065	(\$44,992)
Special Revenue	246,026	190,082	(55,944)
Total	\$378,083	\$277,147	(\$100,936)

2008 Budgeted vs. Actual Budgetary Basis Expenditures

Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$0	\$91,969	(\$91,969)
Special Revenue	0	229,465	(229,465)
Total	\$0	\$321,434	(\$321,434)

**WASHINGTON TOWNSHIP
MORROW COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2009 AND 2008
(Continued)**

3. Budgetary Activity (Continued)

Contrary to Ohio Revised Code Section 5705.36 (A), the District did not adopt an operating budget for 2009; therefore, all appropriations exceeded estimated resources. Also, contrary to Ohio Revised Code Section 5705.41(B) the District did not adopt a permanent appropriation measure for 2008. As a result, total expenditures exceeded appropriations for all funds in 2008 and Gas Tax fund in 2009.

4. Property Tax

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

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

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

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

5. Retirement Systems

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

The Ohio Revised Code also prescribes contribution rates. For 2009 and 2008, OPERS members contributed 10% of their gross salaries and the Township contributed an amount equaling 14% of participants' gross salaries. The Township has paid all contributions required through December 31, 2009.

6. Risk Management

The Township has obtained commercial insurance for the following risks:

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

**WASHINGTON TOWNSHIP
MORROW COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2009 AND 2008
(Continued)**

7. Management Plan

As a result of audit finding 2007-009 issued in the prior audit report, audit adjustments made to the Township's accounting records resulted in a negative fund cash balance in the General Fund. This negative fund cash balance continued on into 2008 and 2009. Township officials were diligent in their efforts to monitor expenditures made from the General Fund which eventually erased the deficit fund balance by December 20, 2010. The Township had a negative General Fund balance at December 31, 2009 of (\$22,042) and as of December 20, 2010, the General Fund balance was \$44,529.

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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*

Washington Township
Morrow County
PO Box 11
Iberia, Ohio 43325

To the Township Board of Trustees:

We have audited the financial statements of Washington Township, Morrow County, Ohio, (the Township) as of and for the years ended December 31, 2009 and 2008, and have issued our report thereon dated December 20, 2010, 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 and we qualified our report on the General Fund since we were unable to obtain sufficient evidence over the completeness of certain Cemetery fees, shown as License, Permits, and Fees. 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(A) mandates 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 the purpose of expressing our opinion on the financial statements, but not for the purpose of opining 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 was not designed to identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses. Therefore, we cannot assure that we have identified all deficiencies, significant deficiencies or material weaknesses. However, as described in the accompanying schedule of findings we identified certain deficiencies in internal control over financial reporting, that we consider material weaknesses and other deficiencies we consider to be significant deficiencies.

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 timely correct misstatements. A *material weakness* is a deficiency, or a 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 timely corrected. We consider findings 2009-001 and 2009-011 described in the accompanying schedule of findings to be material weaknesses.

A *significant deficiency* is a deficiency, or a combination of deficiencies in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider findings 2009-003, 2009-008 through 2009-010 described in the accompanying schedule of findings to be significant deficiencies.

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 we must report under *Government Auditing Standards* which are described in the accompanying schedule of findings as items 2009-001 through 2009-008.

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



Mary Taylor, CPA
Auditor of State

December 20, 2010

**WASHINGTON TOWNSHIP
MORROW COUNTY**

**SCHEDULE OF FINDINGS
DECEMBER 31, 2009 AND 2008**

FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS
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FINDING NUMBER 2009-001

Finding for Recovery Repaid Under Audit – Cemetery Fees/Material Weakness

During the period January 1, 2008 through October 20, 2009, Jean Beck served as the Fiscal Officer for Washington Township, Morrow County (the Township). Ms. Beck's duties included depositing monies received, paying bills, and maintaining the minutes. Ms. Beck was also responsible for collecting cemetery deed fees, opening and closing fees, and posting those receipts to the Township ledgers. Ms. Beck also was responsible for receiving local and state monies from the County Auditor and posting the receipts to the Township's ledgers.

When a burial takes place in the Iberia Cemetery, an opening and closing fee is assessed. The funeral home generally submits the fee, in check form, to the Township. Upon receipt of the check from the funeral home, Ms. Beck prepared a deposit ticket, posted the amount to the Township's receipt ledger, and then deposited the receipt into the Township's bank account. When Ms. Beck received checks from the County Auditor, she prepared a deposit ticket, posted the amounts to the Township's receipt ledger, and then made the deposit to the Township's bank account. See Findings 2009-003, 2009-009 and 2009-010.

In comparing amounts submitted to the Township from various funeral homes and county auditor during the period January 1, 2008 through December 31, 2009, to receipts posted to the ledgers and deposits made to the bank, we determined 2 checks totaling \$1,353 were received but not deposited into the Township's bank account. It should be noted that not all confirmations sent out to confirm cemetery receipts were returned. In addition, we were unable to obtain sufficient audit evidence through other auditing procedures to determine completeness of the cemetery receipts posted to licenses, Permits, and Fees in the General Fund. The amount is made up of one check from Richardson Davis Funeral home in the amount of \$400 and one check from Morrow County in the amount of \$953. The checks were endorsed with Ms. Beck's signature.

Additionally, a receipt for \$75 was recorded to the receipts ledger, on June 9, 2009, for sale of cemetery lots, however the receipt could not be traced to a deposit to the Township's bank account.

Under Ohio law, any public official who either authorizes an illegal expenditure of public funds or supervises the accounts of a public office from which such illegal expenditure is made is liable for the amount of such expenditure. *Seward v. National Surety Co.* (1929), 120 Ohio St. 47; 1980 Op. Att'y Gen. No. 80-074; Ohio Rev. Code Section 9.39; *State, ex.rel. Village of Linndale v. Masten* (1985), 18 Ohio St.3d 228. Public officials controlling public funds or property are liable for the loss incurred should such funds or property be fraudulently obtained by another, converted, misappropriated, lost or stolen to the extent that recovery or restitution is not obtained from the persons who unlawfully obtained such funds or property. 1980 Op. Att'y Gen. No. 80-074.

In accordance with the foregoing facts and pursuant to Ohio Rev. Code Section 117.28, a finding for recovery for public money collected but unaccounted for is hereby issued against Fiscal Officer Jean Beck and her bonding company, Travelers Casualty and Surety Company of America, jointly and severally, for \$1,428, in favor of Washington Township's General Fund.

On February 22, 2011, \$1,428 was repaid in full by Jean Beck and the monies were deposited into Washington Township General Fund. This finding has been completely repaid under audit.

**WASHINGTON TOWNSHIP
MORROW COUNTY**

**SCHEDULE OF FINDINGS
DECEMBER 31, 2009 AND 2008
(Continued)**

FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS (Continued)
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FINDING NUMBER 2009-002

Authorizing tax levies - Noncompliance

Ohio Rev. Code Section 5705.34 requires a Township to pass the annual resolution to authorize the necessary tax levies and certify the levies to the county auditor before October 1 of each year.

The Township did not provide evidence that a resolution was passed to authorize the tax levies and certify them to the county auditor for 2009 or 2008.

We recommend that the Township pass the annual resolution to authorize the necessary tax levies and certify the levies to the county auditor.

FINDING NUMBER 2009-003

Deposits of Public Money – Noncompliance/Significant Deficiency

Ohio Rev. Code Section 9.38 states that a person who is a public official shall deposit all public moneys received by that person with the Township Fiscal Officer or properly designated depository on the business day next following the day of receipt, if the total amount of such moneys received exceeds one thousand dollars. If the total amount of the public moneys so received does not exceed one thousand dollars, the person shall deposit the moneys on the business day next following the day of receipt, unless the public office of which that person is a public official adopts a policy permitting a different time period, not to exceed three business days next following the day of receipt, for making such deposits, and the person is able to safeguard the moneys until such time as the moneys are deposited. The policy shall include provisions and procedures to safeguard the public moneys until they are deposited.

The following issues were noted:

- On most occasions, the Fiscal Officer only deposited collections once a month.
- The first deposit for fiscal year 2009 was not made until March 31, 2009, although money had been collected in January, February, and March.
- The Fiscal Officer could not provide documentation that all Cemetery Fees from funeral homes were always recorded or deposited in Township's depository account. (See Finding Number 2009-001)
- Receipts from the County Auditor were not all deposited (see Finding Number 2009-001) or posted timely to the UAN system.

Timely deposits reduce the risk of receipts being lost, misappropriated or improperly posted and going undetected by management.

**WASHINGTON TOWNSHIP
MORROW COUNTY**

**SCHEDULE OF FINDINGS
DECEMBER 31, 2009 AND 2008
(Continued)**

FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS (Continued)
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FINDING NUMBER 2009-003 (Continued)

Deposits of Public Money – Noncompliance/Significant Deficiency (Continued)

We recommend that the Fiscal Officer deposit all receipts with the financial institution on a timely basis. Receipt numbers representing a specific deposit should also be documented with the bank deposit. The Township Trustees should develop deposit policies that help ensure all individuals associated with receipt collection follow and the policies be monitored on a periodic basis.

FINDING NUMBER 2009-004

Certification of available revenue – Noncompliance

Ohio Rev. Code 5705.36(A) states in part, that on or about the first day of each year the Fiscal Officer shall certify to the County Auditor the total amount from all sources available for expenditures from each fund set up in the tax budget. The amount certified shall include any unencumbered balances that existed at the end of the preceding year. Additionally, Ohio Rev. Code 5705.39 provides in part that the total appropriations from each fund shall not exceed the estimated revenue available for expenditure as certified by the budget commission.

There was no evidence presented to indicate that the Fiscal Officer certified the estimated receipts to the County Auditor. Therefore, the Township has appropriations exceeding estimated receipts due to there being no estimated receipts filed for the fiscal year 2009.

Fund	Estimated Resources	Budgetary Appropriations	Variance
General	\$ -	\$77,407	\$ (77,407)
MVGT	-	9,500	(9,500)
Gas Tax	-	86,530	(86,530)
Road & Bridge	-	26,400	(26,400)
Cemetery 1	-	7,500	(7,500)
Fire	-	40,600	(40,600)
Road Improvement	-	20,750	(20,750)
Cemetery 2	-	20,700	(20,700)
Special Assessment	-	8,000	(8,000)

To avoid overspending and deficit balances, we recommend that the Township certify the total amount from all sources available for expenditures with the County Auditor.

**WASHINGTON TOWNSHIP
MORROW COUNTY**

**SCHEDULE OF FINDINGS
DECEMBER 31, 2009 AND 2008
(Continued)**

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

FINDING NUMBER 2009-005

Permanent Appropriations – Noncompliance

Ohio Rev. Code Section 5705.38(A) requires on or about the first day of each fiscal year, an appropriation measure be passed. The Township may pass a temporary appropriation measure to meet their ordinary expenses until April 1st, at which time a permanent appropriation measure must be passed. Additionally, Ohio Rev. Code Section 5705.41(B) prohibits a subdivision or taxing unit from expending money unless it has been appropriated. The legal level of budgetary control for the Township is the object level.

Although the minutes indicate an appropriation measure was passed, no measure was submitted for audit nor was an appropriation measure filed with the County Auditor. Since an appropriation measure could not be found or produced for audit, total expenditures reported in fiscal year 2008, exceeded a duly authorized appropriation measure.

Fund	Budgetary Appropriation	Expenditures	Variance
General	\$ -	\$91,969	(\$91,969)
MVLT	-	9,117	(9,117)
Gas Tax	-	96,012	(96,012)
Road & Bridge	-	23,894	(23,894)
Cemetery 1	-	10,851	(10,851)
Fire	-	36,098	(36,098)
Road Improvement	-	25,601	(25,601)
Cemetery 2	-	23,890	(23,890)
Special Assessment	-	4,002	(4,002)

Budgetary expenditures exceeded appropriations for the year ended December 31, 2009 in the following fund:

Fund	Budgetary Appropriation	Expenditures	Variance
Gas Tax	\$ 86,530	\$ 117,674	\$ (31,144)

Failure to have adequate appropriation authority in place at the time of expenditure may result in expenditures exceeding available resources, and could result in deficit spending.

We recommend that the Township Trustees adopt a permanent appropriation measure by April 1st each year. The Fiscal Officer should not certify the availability of funds and should deny payment requests exceeding appropriations. The Fiscal Officer may request Trustees to approve increased expenditure levels by increasing appropriations and amending estimated resources, if necessary.

**WASHINGTON TOWNSHIP
MORROW COUNTY**

**SCHEDULE OF FINDINGS
DECEMBER 31, 2009 AND 2008
(Continued)**

FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS (Continued)
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FINDING NUMBER 2009-006

Appropriations exceeding Actual Resources – Noncompliance

Ohio Rev. Code Section 5705.36(A)(4) states that upon a determination by the fiscal officer of a subdivision that the revenue to be collected by the subdivision will be less than the amount included in an official certificate and that the amount of the deficiency will reduce available resources below the level of current appropriations, the fiscal officer shall certify the amount of the deficiency to the commission, and the commission shall certify an amended certificate reflecting the deficiency.

The Township appropriation measure exceeded actual resources in 2009 in the following funds:

	Beginning			
	Unencumbered	Actual		
Fund	Balance	Receipts	Appropriation	Variance
General	\$ (9,436)	\$ 63,643	\$ 77,407	\$ (23,200)
MVLT	1,638	5,801	9,500	(2,061)
Road & Bridge	(16,677)	16,290	26,400	(26,787)
Cemetery	2,574	2,050	7,500	(2,876)

Failure to have adequate appropriation authority in place at the time of expenditures may result in expenditures exceeding available resources, and could result in deficit spending.

We recommend the Township issue amended appropriations to limit appropriations by available resources.

FINDING NUMBER 2009-007

Certification of Expenditures – Noncompliance

Ohio Rev. Code Section 5705.41(D) prohibits a subdivision or taxing entity 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 sections 5705.41(D)(1) and 5705.41(D)(3), respectively, of the Ohio Revised Code.

**WASHINGTON TOWNSHIP
MORROW COUNTY**

**SCHEDULE OF FINDINGS
DECEMBER 31, 2009 AND 2008
(Continued)**

FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS (Continued)
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FINDING NUMBER 2009-007 (Continued)

Certification of Expenditures – Noncompliance (Continued)

1. “Then and Now” certificates - If the fiscal officer can certify that both at the time that the contract or order was made (“then”), and at the time that the fiscal officer is completing the certification (“now”), that sufficient funds were available or in the process of collection, to the credit of a proper fund, properly appropriated and free from any previous encumbrance, the Township can authorize the drawing of a warrant for the payment of the amount due. The Township has thirty days from the receipt of the “then and now” certificate to approve payment by resolution.

Amounts less than \$3,000 may be paid by the fiscal officer without a resolution 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 the expenditures by the Township.

2. Blanket certificates - Fiscal officers may prepare “blanket” certificates 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 the legislative authority against any specific line item account over a period not running beyond the end of the current fiscal year. The blanket certificates may, but need not, be limited to a specific vendor. Only one blanket certificate may be outstanding at one particular time for any one particular line item appropriation.
3. Super Blanket Certificate - The District 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 operation expense. This certification is not to extend beyond the current year. More than one so-called “super blanket” certificate may be outstanding at a particular time for any line item appropriation.

In 2009, eight (33 percent) and in 2008, twelve (50 percent) of the transactions tested did not have prior certification.

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 the Fiscal Officer certify that the funds are or will be available prior to obligation by the Fiscal Officer. When prior certification is not possible, “then and now” certification should be used.

We recommend the Township certify purchases to which section 5705.41(D) applies. The most convenient certification method is to use purchase orders that include the certification language 5705.41(D) requires to authorize disbursements. The Fiscal Officer should sign the certification at the time the Township incurs a commitment, and only when the requirements of 5705.41(D) are satisfied. The Fiscal Officer should post approved purchase commitments to an appropriation ledger, the proper appropriation code, to reduce the available appropriation.

**WASHINGTON TOWNSHIP
MORROW COUNTY**

**SCHEDULE OF FINDINGS
DECEMBER 31, 2009 AND 2008
(Continued)**

FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS (Continued)
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FINDING NUMBER 2009-008

Maintaining support and public record policy – Noncompliance/Significant Deficiency

Maintaining organized documentation and support for financial transactions is essential in assuring the Township's financial statements are accurately presented and that all expenditures are made for a proper public purpose. Additionally, **Ohio Rev. Code Section 149.351** requires that all records that are the property of the public office shall not be removed, destroyed, mutilated, transferred, or otherwise damaged or disposed of, in whole or in part, except as provided by law or under the rules adopted by the records commission provided for under Ohio Rev. Code Section 149.38 through 149.42. Additionally, Ohio Rev. Code 149.43(E) states, in part, that to ensure that all employees of public offices are appropriately educated about a public office's obligation under division (B) of this section, all elected officials or their appropriate designees shall attend training approved by the attorney general as provided in section 109.43 of the Revised Code. In addition, all public offices shall adopt a public records policy in compliance with this section for responding to public records requests.

A public records policy is required to ensure the Township is in compliance with the public records laws. The Township's employees and officials need to be aware of the public record law and what procedures to follow when a member of the public requests to examine public records.

The Public Records Policy must adhere to the following:

1. The policy must be distributed to all employees for compliance with Open Records Laws. The Township is required to distribute their Public Records Policy to the employee who is the records custodian/manager or otherwise has custody of the records of that office.
2. All public offices were required by September 2007 to create a poster describing its public records policy. The poster is required to be posted in a conspicuous place in the public office.
3. The policy must be included in any employee policies and procedures manual.
4. Pursuant to Ohio Rev. Code Section 149.42, any schedule or application for destruction of records must be sent to the Ohio Historical Society for review to determine whether any of the records are of historical Value.

We noted the following issues in regards to the underlying documentation and support of certain financial transactions:

1. In Fiscal Year 2008, all expenditures made during January, February, March and April did not have supporting documentation such as invoices, check stub, or Purchase Orders, the amount of these expenditures was \$44,085.
2. Also in Fiscal Year 2008, there were payments for \$11,000 for purchase of a tractor and mower and for \$43 for water services that did not have supporting documentation.
3. In Fiscal Year 2009, there was a payment for \$16,000 that did not have supporting documentation for the purchase of a truck bed and plow.

**WASHINGTON TOWNSHIP
MORROW COUNTY**

**SCHEDULE OF FINDINGS
DECEMBER 31, 2009 AND 2008
(Continued)**

FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS (Continued)
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FINDING NUMBER 2009-008 (Continued)

Maintaining Support and Public Record Policy – Noncompliance/Significant Deficiency (Continued)

We performed additional procedures over all expenditures noted above to ensure they were for a proper public purpose.

Additionally, the Township did not adopt a public records policy nor attend the public records training.

Failure to maintain underlying documentation and support for financial transactions can increase the risk of fraud, inaccurate financial statements, and expenditures that are not for a proper public purpose.

We recommend the Township maintain all invoices, purchase orders, and check stubs attached to each other for all financial transactions occurring within the Township. We also recommend the Township adopt a public records policy.

FINDING NUMBER 2009-009

Board Monitoring – Significant Deficiency

Implementing internal controls is an important responsibility of management. In addition, the Board must periodically monitor control procedures to verify they are functioning effectively. To serve as informed overseers of the financial reporting process, the Board of Trustees, at minimum, should periodically convene to perform the following functions:

- Review monthly financial reports, including cash reconciliation
- Review the financial statements
- Approve the financial statements
- Assure that audit results are addressed
- Ensure that all transactions are properly authorized in accordance with management's policies
- Performing analytical procedures over financial data as part of the overall monitoring process by the Board.

The following internal control weaknesses were noted over operations:

- Financial information was not approved at the monthly meetings for 46% of the meetings reviewed.
- Cemetery fees were collected for opening and closing of graves and local and state monies from county audit were not deposited in the Township's bank account. Pre-numbered receipts were not issued, deeds were not pre-numbered and detailed documentation to support opening and closing of graves was not maintained. There was no indication that someone independent of the Fiscal Officer periodically reviewed this activity. (See Finding number 2009-001)
- Numerous posting errors were noted in Finding number 2009-011.

By not reviewing monthly reports and not being involved in the operations of the Township, errors and irregularities could occur and not be detected in a timely manner by management.

The Township does not have established internal control procedures over the financial activity recorded in the accounting records or financial statements.

**WASHINGTON TOWNSHIP
MORROW COUNTY**

**SCHEDULE OF FINDINGS
DECEMBER 31, 2009 AND 2008
(Continued)**

FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS (Continued)
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FINDING NUMBER 2009-009 (Continued)

Board Monitoring – Significant Deficiency (Continued)

It is vital that the Board provides an oversight function in an entity that lacks segregation of duties as all accounting functions of the Township are controlled by one individual, the Fiscal Officer. We recommend the Board monitor Township financial activity and document their review in the record of proceedings. Additionally, the Board should develop policies and procedures involving segregation of duties over opening and closing fees and issuance of cemetery deeds. The procedures should include pre-numbered receipts for collections of fees. Also, maintaining a list of deeds sold by use of pre-numbered deeds that can be matched to receipt records and assuring as system is in place to assure all opening and closing fees are accounted for.

FINDING NUMBER 2009-010

Outstanding Checks – Significant Deficiency

An outstanding check list is maintained to account for any checks that have not cleared the bank at the end of the month when a cash reconciliation is completed. A reconciliation is a monitoring control that ensures accountability for all expenditures and payments.

At December 31, 2009, the Township's outstanding check included checks dating back to 2002. The checks from 2002 through 2007 totaled \$7,317. The Township also has multiple checks on the list from 2008 from vendors that receive a check usually once a month, included payments for federal and state taxes. Numerous errors in the listing, that went undetected for many years, were identified and included in Finding 2009-011 as audit adjustments.

There is currently no policy or procedures over outstanding checks.

We recommend the Township adopt an outstanding check policy to include procedures for following up on outstanding checks and a time period after which these checks are to be removed from the outstanding check list and a corresponding entry made to the accounting records. Additionally, the Township Trustees should review the monthly cash reconciliation for unusual reconciling items and question old checks that have not cleared or other items that appear in the reconciliation. Follow-up by the trustees should be documented and be completed in a timely manner.

**WASHINGTON TOWNSHIP
MORROW COUNTY**

**SCHEDULE OF FINDINGS
DECEMBER 31, 2009 AND 2008
(Continued)**

FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS (Continued)
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FINDING NUMBER 2009-011

Financial Statement Presentation – Material Weakness

A monitoring system should be in place to prevent or detect material misstatements for the accurate presentation of the Township's financial statements.

The Fiscal Officer did not always accurately post receipts and disbursements to the Township's accounting system and financial statements. The following posting errors were noted:

Posting Error - Amounts represent net fund balance adjustments	2008	2009
General Fund:		
Checks cleared bank at less than what was recorded on the UAN system	\$ 9	
Checks posted to UAN system but were later void and not reversed off the UAN system	\$ 6,421	\$ 340
Checks cleared bank but not recorded on the UAN system	\$ 2,865	\$ 3,639
Fee for EFT not recorded on the UAN system	\$ 10	
Fee and service charges not recorded on the UAN system	\$ 40	\$ 30
Deposited more at bank than recorded on the UAN system	\$ 900	\$ 427
Deposit recorded more on UAN system than deposited in the bank	\$ 9	
*Deposit recorded on UAN system but not deposited in the bank	\$ 1,353	
Deposited in bank but not recorded on the UAN system	\$ 754	\$ 1,875
Special Revenue:		
Checks cleared bank at more than what was recorded on the UAN system	\$ 1,043	\$ 28
Checks cleared bank at less than what was recorded on the UAN system	\$ 91	\$ 38
Checks posted to UAN system but were later void and not reversed off the UAN system	\$ 2,627	\$ 815
Checks cleared bank but not recorded on the UAN system	\$ 1,425	\$ 1,654
Deposited more at bank than recorded on the UAN system	\$ 500	
Deposit recorded more on UAN system then deposited in the bank	\$ 25	
Fee for EFT not recorded on the UAN system		\$ 10
* Deposit recorded on UAN system but not deposited in the bank		\$ 75
Total adjustments/reclasses	\$ 18,072	\$ 8,931

* Amounts are included in Finding 2009-001.

**WASHINGTON TOWNSHIP
MORROW COUNTY**

**SCHEDULE OF FINDINGS
DECEMBER 31, 2009 AND 2008
(Continued)**

FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS (Continued)
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FINDING NUMBER 2009-011 (Continued)

Financial Statement Presentation – Material Weakness (Continued)

From the table above, net fund balance adjustments were General - (\$3,805), Gas Tax - (\$1,205), Cemetery1 - \$1,411 and Cemetery2 - (\$570).

Not posting receipts and disbursements accurately to the ledgers resulted in the financial statements requiring numerous audit reclassifications and adjusting entries; furthermore, inaccurate accounting records could make it difficult for the Board of Trustees to effectively monitor the Township's activities or identify misstatements or errors in a timely manner.

We recommend the Township's Fiscal Officer take steps to ensure the accurate posting of all transactions to the ledgers. Cash receipts and disbursements should be posted in accordance with procedures and posting guidelines established in the Uniform Accounting Network line item descriptions. By exercising accuracy in recording financial activity, the Township can reduce posting errors and increase the reliability of the financial data throughout the year.

We also recommend the Township implement additional procedures over the completeness and accuracy of financial information reported within the annual financial report. Such procedures may include review of the financial statements and related components with analytical comparisons of the current year annual report to the prior year reports for obvious errors or omissions.

Officials' Response:

We did not receive a response from Officials to the findings reported above.

**WASHINGTON TOWNSHIP
MORROW COUNTY**

**SCHEDULE OF PRIOR AUDIT FINDINGS
DECEMBER 31, 2009 AND 2008**

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <i>Explain</i>
2007-001	Ohio Rev. Code Section 9.38 – Timely deposits of receipts	No	Re-issued as Finding number 2009-003
2007-002	Ohio Rev. Code Section 5705.34 – a resolution authorizing the necessary tax levies be passed and certify the levies to the county auditor before October 1 st .	No	Re-issued as Finding number 2009-002
2007-003	Outstanding Checks	No	Re-issued as Finding number 2009-010
2007-004	Monitoring Controls	No	Re-issued as Finding number 2009-009
2007-005	Ohio Rev. Code Section 5705.39 – Appropriations exceeding estimated resources	No	Re-issued as Finding number 2009-004
2007-006	Finding for Recovery – Health Savings Account	Yes	
2007-007	Ohio Rev. Code Section 5705.10 (C) - Revenue derived from a special levy is to be credited to a special fund for the purpose for which the levy was made.	Yes	
2007-008	Ohio Rev. Code Section 5705.41 (D)(1) – Certification of Expenditures	No	Re-issued as Finding number 2009-007
2007-009	Ohio Rev. Code Section 505.24 (C) – Trustee Compensation Documentation	Yes	
2007-010	Maintaining Supporting Documentation for Disbursements	No	Re-issued as Finding number 2009-008

**WASHINGTON TOWNSHIP
MORROW COUNTY**

**SCHEDULE OF PRIOR AUDIT FINDINGS
DECEMBER 31, 2009 AND 2008
(Continued)**

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <i>Explain</i>
2007-011	Finding for Recovery – Cemetery fees	No	Finding number 2007-011 was a finding for recovery of \$2,923. Amount repaid was \$1,879 per court order. A new finding for recovery issued as Finding Number 2009-001.
2007-012	Ohio Rev. Code Section 5705.36(A) – on or about the first day of each fiscal year, the township should certify to the county auditor the total amount from all sources which is available for expenditures from each fund in the tax budget.	No	Re-issued as Finding number 2009-004

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Dave Yost • Auditor of State

WASHINGTON TOWNSHIP

MORROW 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
MARCH 8, 2011