



Dave Yost • Auditor of State

WASHINGTON TOWNSHIP
CLERMONT COUNTY

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Dave Yost • Auditor of State

INDEPENDENT AUDITOR'S REPORT

Washington Township
Clermont County
2238 State Route 756
Moscow, Ohio 45153

To the Board of Trustees:

Report on the Financial Statements

We have audited the accompanying financial statements and related notes of Washington Township, Clermont County, Ohio (the Township), as of and for the years ended December 31, 2012 and 2011.

Management's Responsibility for the Financial Statements

Management is responsible for preparing and fairly presenting these financial statements in accordance with the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03; this responsibility includes designing, implementing and maintaining internal control relevant to preparing and fairly presenting financial statements free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to opine on these financial statements based on our audit. We audited in accordance with auditing standards generally accepted in the United States of America and the financial audit standards in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require us to plan and perform the audit to reasonably assure the financial statements are free from material misstatement.

An audit requires obtaining evidence about financial statement amounts and disclosures. The procedures selected depend on our judgment, including assessing the risks of material financial statement misstatement, whether due to fraud or error. In assessing those risks, we consider internal control relevant to the Township's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not to the extent needed to opine on the effectiveness of the Township's internal control. Accordingly, we express no opinion. An audit also includes evaluating the appropriateness of management's accounting policies and the reasonableness of their significant accounting estimates, as well as our evaluation of the overall financial statement presentation.

We believe the audit evidence we obtained is sufficient and appropriate to support our audit opinion.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 1 of the financial statements, the Township prepared these financial statements using the accounting basis permitted by the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03, which is an accounting basis other than accounting principles generally accepted in the United States of America, to satisfy requirements.

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The effects on the financial statements of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles* paragraph, the financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the Government as of December 31, 2012 and 2011, or changes in financial position thereof for the year then ended.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statements referred to above present fairly, in all material respects, the combined cash balances of Washington Township, Clermont County as of December 31, 2012 and 2011, and its combined cash receipts and disbursements for the years then ended in accordance with the financial reporting provisions Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03 permits, described in Note 1.

Emphasis of Matter

As discussed in Note 2 to the financial statements, during 2011 Washington Township adopted new accounting guidance in Governmental Accounting Standards Board Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*. Our opinion is not modified with respect to this matter.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated September 9, 2013, 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. That report describes the scope of our internal control testing over financial reporting and compliance, and the results of that testing, and does not opine on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Township's internal control over financial reporting and compliance.



Dave Yost
Auditor of State

Columbus, Ohio

September 9, 2013

**WASHINGTON TOWNSHIP
CLERMONT COUNTY**

**COMBINED STATEMENT OF RECEIPTS, DISBURSEMENTS
AND CHANGES IN FUND BALANCES (CASH BASIS)
ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2012**

	General	Special Revenue	Totals (Memorandum Only)
Cash Receipts			
Property and Other Local Taxes	\$169,309	\$1,161,291	\$1,330,600
Charges for Services	0	21,950	21,950
Licenses, Permits and Fees	2,259	0	2,259
Fines and Forfeitures	94	0	94
Intergovernmental	147,052	1,152,522	1,299,574
Earnings on Investments	6,461	439	6,900
Miscellaneous	31,543	415,477	447,020
<i>Total Cash Receipts</i>	<u>356,718</u>	<u>2,751,679</u>	<u>3,108,397</u>
Cash Disbursements			
Current:			
General Government	442,711	15,901	458,612
Public Safety	53,083	1,687,721	1,740,804
Public Works	10,074	483,448	493,522
Health	4,027	845	4,872
Conservation-Recreation	43,351	0	43,351
Capital Outlay	6,351	134,442	140,793
<i>Total Cash Disbursements</i>	<u>559,597</u>	<u>2,322,357</u>	<u>2,881,954</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>(202,879)</u>	<u>429,322</u>	<u>226,443</u>
<i>Net Change in Fund Cash Balances</i>	(202,879)	429,322	226,443
<i>Fund Cash Balances, January 1</i>	<u>1,026,369</u>	<u>4,757,270</u>	<u>5,783,639</u>
Fund Cash Balances, December 31			
Nonspendable	0	0	0
Restricted	0	5,186,593	5,186,593
Committed	0	0	0
Assigned	0	0	0
Unassigned (Deficit)	823,490	0	823,490
<i>Fund Cash Balances, December 31</i>	<u>\$823,490</u>	<u>\$5,186,593</u>	<u>\$6,010,083</u>

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

**WASHINGTON TOWNSHIP
CLERMONT COUNTY**

**COMBINED STATEMENT OF RECEIPTS, DISBURSEMENTS
AND CHANGES IN FUND BALANCES (CASH BASIS)
ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2011**

	General	Special Revenue	Totals (Memorandum Only)
Cash Receipts			
Property and Other Local Taxes	\$171,599	\$1,163,533	\$1,335,132
Charges for Services	0	72,519	72,519
Licenses, Permits and Fees	2,009		2,009
Fines and Forfeitures	188		188
Intergovernmental	194,502	1,033,511	1,228,013
Earnings on Investments	5,927	479	6,406
Miscellaneous	11,347	39,020	50,367
<i>Total Cash Receipts</i>	<u>385,572</u>	<u>2,309,062</u>	<u>2,694,634</u>
Cash Disbursements			
Current:			
General Government	330,985	15,707	346,692
Public Safety	88,238	1,683,977	1,772,215
Public Works	9,335	313,670	323,005
Health	2,717	0	2,717
Conservation-Recreation	41,678	0	41,678
Other	0	0	0
Capital Outlay	0	162,416	162,416
<i>Total Cash Disbursements</i>	<u>472,953</u>	<u>2,175,770</u>	<u>2,648,723</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>(87,381)</u>	<u>133,292</u>	<u>45,911</u>
<i>Net Change in Fund Cash Balances</i>	(87,381)	133,292	45,911
<i>Fund Cash Balances, January 1</i>	<u>1,113,750</u>	<u>4,623,978</u>	<u>5,737,728</u>
Fund Cash Balances, December 31			
Nonspendable	0	0	0
Restricted	0	4,757,270	4,757,270
Committed	0	0	0
Assigned	0	0	0
Unassigned (Deficit)	<u>1,026,369</u>	<u>0</u>	<u>1,026,369</u>
<i>Fund Cash Balances, December 31</i>	<u><u>\$1,026,369</u></u>	<u><u>\$4,757,270</u></u>	<u><u>\$5,783,639</u></u>

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

**WASHINGTON TOWNSHIP
CLERMONT COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2012 AND 2011**

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, Clermont County, Ohio (the Township), as a body corporate and politic. A publicly-elected three-member Board of Trustees directs the Township. The Township provides road and bridge maintenance, cemetery maintenance, fire protection and emergency medical services.

The Township'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.

Money market mutual funds (including STAR Ohio) are recorded at share values the mutual funds report.

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 accounts for and reports all financial resources not accounted for and reported in another fund.

2. Special Revenue Funds

These funds account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects. The Township had the following significant Special Revenue Funds:

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

WASHINGTON TOWNSHIP
CLERMONT COUNTY

NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2012 AND 2011
(Continued)

1. Summary of Significant Accounting Policies (Continued)

Fire District Fund - This fund receives property tax money to pay for providing fire services to the Township.

Ambulance Fund – This fund receives property tax money to pay for providing EMS services to the Township.

E. Budgetary Process

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

1. Appropriations

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

A summary of 2012 and 2011 budgetary activity appears in Note 3.

F. Fund Balance

Fund balance is divided into five classifications based primarily on the extent to which the Township must observe constraints imposed upon the use of its governmental-fund resources. The classifications are as follows:

1. Nonspendable

The Township classifies assets as *nonspendable* when legally or contractually required to maintain the amounts intact.

2. Restricted

Fund balance is *restricted* when constraints placed on the use of resources are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or is imposed by law through constitutional provisions.

**WASHINGTON TOWNSHIP
CLERMONT COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2012 AND 2011
(Continued)**

1. Summary of Significant Accounting Policies (Continued)

3. Committed

Trustees can *commit* amounts via formal action (resolution). The Township must adhere to these commitments unless the Trustees amend the resolution. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed to satisfy contractual requirements.

4. Assigned

Assigned fund balances are intended for specific purposes but do not meet the criteria to be classified as *restricted* or *committed*. Governmental funds other than the general fund report all fund balances as *assigned* unless they are restricted or committed. In the general fund, *assigned* amounts represent intended uses established by Township Trustees or a Township official delegated that authority by resolution, or by State Statute.

5. Unassigned

Unassigned fund balance is the residual classification for the general fund and includes amounts not included in the other classifications. In other governmental funds, the unassigned classification is used only to report a deficit balance.

The Township applies restricted resources first when expenditures are incurred for purposes for which either restricted or unrestricted (committed, assigned, and unassigned) amounts are available. Similarly, within unrestricted fund balance, committed amounts are reduced first followed by assigned, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

G. 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.

H. Accumulated Leave

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

**WASHINGTON TOWNSHIP
CLERMONT COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2012 AND 2011
(Continued)**

2. Equity in Pooled Deposits and Investments

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

	2012	2011
Demand deposits	\$163,988	\$463,174
Total deposits	163,988	463,174
STAR Ohio	5,846,094	5,320,465
Total investments	5,846,094	5,320,465
Total deposits and investments	\$6,010,082	\$5,783,639

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

Investments: Investments in STAR Ohio and mutual funds are not evidenced by securities that exist in physical or book-entry form.

3. Budgetary Activity

Budgetary activity for the years ending 2012 follows:

2012 Budgeted vs. Actual Receipts

Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$322,326	\$356,718	\$34,392
Special Revenue	2,157,249	2,751,679	594,430
Total	\$2,479,575	\$3,108,397	\$628,822

2012 Budgeted vs. Actual Budgetary Basis Expenditures

Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$1,356,632	\$559,597	\$797,035
Special Revenue	6,876,871	2,322,357	4,554,514
Total	\$8,233,503	\$2,881,954	\$5,351,549

2011 Budgeted vs. Actual Receipts

Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$204,120	\$385,572	\$181,452
Special Revenue	2,282,030	2,309,062	27,032
Total	\$2,486,150	\$2,694,634	\$208,484

**WASHINGTON TOWNSHIP
CLERMONT COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2012 AND 2011
(Continued)**

3. Budgetary Activity (Continued)

2011 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$1,329,185	\$472,953	\$856,232
Special Revenue	6,894,692	2,175,770	4,718,922
Total	\$8,223,877	\$2,648,723	\$5,575,154

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.

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 certified full-time Fire Fighters belong to the Police and Fire Pension Fund (OP&F). Other employees belong to the Ohio Public Employees Retirement System (OPERS). OP&F and OPERS are cost-sharing, multiple-employer plans. The Ohio Revised Code prescribes these plans' benefits, which include postretirement healthcare and survivor and disability benefits.

The Ohio Revised Code also prescribes contribution rates. For 2012 and 2011, OP&F participants contributed 10% of their wages. For 2012 and 2011, the Township contributed to OP&F an amount equal to 24% of full-time fire fighters' wages. For 2012 and 2011, OPERS members contributed 10 and 10%, respectively, of their gross salaries and the Township contributed an amount equaling 10 and 10%, respectively, of participants' gross salaries. The Township has paid all contributions required through December 31, 2012.

6. Risk Management

Commercial Insurance

The Township has obtained commercial insurance for the following risks:

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

WASHINGTON TOWNSHIP
CLERMONT COUNTY

NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2012 AND 2011
(Continued)

6. Risk Management (Continued)

The Township is uninsured for the following risks:

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



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

Washington Township
Clermont County
2238 State Route 756
Cincinnati, Ohio 45153

To the Board of Trustees:

We have audited, in accordance with auditing standards generally accepted in the United States and the Comptroller General of the United States' *Government Auditing Standards*, the financial statements of Washington Township, Clermont County, Ohio (the Township), as of and for the years ended December 31, 2012 and 2011, and the related notes to the financial statements, and have issued our report thereon dated September 9, 2013 wherein we noted that in 2011, the Township adopted Governmental Accounting Standards Board Statement No. 54, Fund Balance Reporting and Governmental Fund Type Definitions.

Internal Control Over Financial Reporting

As part of our financial statement audit, we considered the Township's internal control over financial reporting (internal control) to determine the audit procedures appropriate in the circumstances to the extent necessary to support our opinion on the financial statements, but not to the extent necessary to opine on the effectiveness of the Township's internal control. Accordingly, we have not opined on it.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Therefore, unidentified material weaknesses or significant deficiencies may exist. 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 timely correct misstatements. A *material weakness* is a deficiency, or a combination of internal control deficiencies resulting in a reasonable possibility that internal control will not prevent or detect and timely correct a material misstatement of the Government's financial statements. 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 finding 2012-01 described in the accompanying schedule of findings to be a material weakness.

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, opining 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 an instance of noncompliance or other matters we must report under *Government Auditing Standards*.

Purpose of this Report

This report only describes the scope of our internal control and compliance testing and our testing results, and does not opine on the effectiveness of the Township's internal control or on compliance. This report is an integral part of an audit performed under *Government Auditing Standards* in considering the Township's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive style with a large, looping "D" and "Y".

Dave Yost
Auditor of State

Columbus, Ohio

September 9, 2013

**WASHINGTON TOWNSHIP
CLERMONT COUNTY**

**SCHEDULE OF FINDINGS
DECEMBER 31, 2012 AND 2011**

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

FINDING NUMBER 2012-01

Material Weakness/Noncompliance

Ohio Admin. Code Section 117-2-02(A) requires public offices to maintain an accounting system and accounting records sufficient to enable the public to identify, assemble, analyze, classify, record and report its transactions, maintain accountability for the related assets, document compliance with finance-related legal and contractual requirements and prepare financial statements.

The Township had the following posting errors which resulted in material audit adjustments and reclassifications to the financial statements:

- During 2011, the Township posted SB3/SB287 money in the Taxes receipt line item rather than the Intergovernmental receipt line item. This resulted in a reclassification from the Taxes receipt line item to the Intergovernmental receipt line item in the amounts of \$65,428 for General Fund, \$87,869 for the Road & Bridge Fund, \$236,276 for the Fire Fund and \$146,654 for the Ambulance Fund.
- During 2011 and 2012, the Township posted Real Estate Taxes, Manufactured Home Taxes, Homestead & Rollback, and Estate Tax at the net amount received rather than posting the gross amount received and recording a corresponding disbursement for related fees. This resulted in adjustments to increase receipt line items and related disbursement functions by in the following funds by the corresponding amounts: General Fund - \$35,155 in 2011 and \$33,549 in 2012.; Road & Bridge Fund - \$4,027 in 2011 and \$3,984 in 2012; Fire District Fund - \$7,168 in 2011 and \$7,311 in 2012; Ambulance Fund - \$4,512 in 2011 and \$4,606 in 2012.
- During 2012 in the Ambulance Fund the 2nd Half Property Tax settlement was posted to the Intergovernmental receipt line item rather than Taxes receipt line item, resulting in a reclassification from the Intergovernmental receipt line item to the Taxes receipt line item in the amount of \$165,381.29.
- During 2011 and 2012 the Township posted EMS billings to Ambulance Fund Miscellaneous receipt line item rather than to Charges for Services receipt line item, resulting in a reclassification from the Miscellaneous receipt line item to the Charges for services receipt line item in the amount of \$72,519 for 2011 and \$21,950 for 2012.
- During 2011 and 2012 the Township posted Time Warner Cable Franchise Fees as Miscellaneous receipts rather than Licenses, Permits and Fees receipts. This resulted in reclassification from Miscellaneous receipts line item to the Licenses, Permits, and Fees receipt line item in the amounts of \$2,009 for 2011 and \$2,016 for 2012.
- During 2011 and 2012 the Fire Fund received grants from the state which were posted as Miscellaneous receipts rather than Intergovernmental receipts. This resulted in reclassifications from the Miscellaneous receipts line item to the intergovernmental receipts line item related to the following grants: the Fire Marshall Grant - \$1,200 for 2011 and \$3,665 for 2012, and; the Trauma & Emergency Services Grant - \$3,000 for 2012.

As a result of these errors, receipts and disbursements for certain line items were incorrectly reported on the Annual Report. Reclassifications and adjustments were made to individual line items on the financial statements.

**FINDING NUMBER 2012-01
(Continued)**

We recommend due care when posting entries to the cash journal to prevent errors and assist in accurately reflecting the Township's financial activity in the annual report. The Fiscal Officer should also refer to the Township Handbook to assist in the proper posting of the Township's receipts and disbursements.

**WASHINGTON TOWNSHIP
CLERMONT COUNTY**

**SCHEDULE OF PRIOR AUDIT FINDINGS
DECEMBER 31, 2012 AND 2011**

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <i>Explain</i>
2010-001	Various posting errors in certain funds.	No	Partially. Was not corrected in 2011, however, was partially corrected in 2012.
2010-002	Annual Appropriations were not submitted to the County for 2009	Yes	

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Dave Yost • Auditor of State

WASHINGTON TOWNSHIP

CLERMONT 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 1, 2013**