



**VILLAGE OF SAINT MARTIN
BROWN COUNTY**

REGULAR AUDIT

FOR THE YEARS ENDED DECEMBER 31, 1998-1997



JIM PETRO
AUDITOR OF STATE

STATE OF OHIO

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REPORT OF INDEPENDENT ACCOUNTANTS

Village of Saint Martin
Brown County
P.O. Box 213
Fayetteville, Ohio 45118

To the Village Council:

We have audited the accompanying financial statements of the Village of Saint Martin, Brown County, Ohio (the Village), as of and for the years ended December 31, 1998 and 1997. These financial statements are the responsibility of the Village'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 generally accepted auditing standards 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.

Because of the inadequacy of the Village accounting records we were unable to obtain sufficient documentation to support total receipts as recorded in the Enterprise Fund Type for 1997. The Village's accounting records did not permit us to extend our auditing procedures sufficiently to satisfy ourselves about total receipts stated a \$22,278 in the accompanying Combined Statement of Cash Receipts, Cash Disbursements and Changes in Fund Cash Balances.

As discussed in Note 1, the Village prepares its financial statements on the basis of accounting prescribed or permitted by the Auditor of State, which is a comprehensive basis of accounting other than generally accepted accounting principles.

In our opinion, except for the effects of such adjustments, if any as might have been determined to be necessary had we been able to audit the 1997 Enterprise Fund Type receipts, the financial statements referred to above present fairly, in all material respects, the combined fund cash balances of the Village as of December 31, 1998 and 1997, and its combined cash receipts and disbursements for the years then ended on the basis of accounting described in Note 1.

In accordance with *Government Auditing Standards*, we have also issued our report dated February 15, 2000, on our consideration of the Village's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

This report is intended solely for the information and use of management, Village Council, and other officials authorized to receive this report under § 117.26, Ohio Revised Code, and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in black ink, appearing to read "Jim Petro". The signature is fluid and cursive, with a large loop at the end.

Jim Petro
Auditor of State

February 15, 2000

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CHANGES IN FUND CASH BALANCES
ALL GOVERNMENTAL FUND TYPES -
FOR THE YEAR ENDED DECEMBER 31, 1998**

	<u>Governmental Fund Types</u>		Totals (Memorandum Only)
	<u>General</u>	<u>Special Revenue</u>	
Cash Receipts:			
Property Tax and Other Local Taxes	\$1,391	\$0	\$1,391
Intergovernmental Receipts	1,764	1,101	2,865
Fines, Licenses, and Permits	995		995
Miscellaneous	509	960	1,469
	<hr/>	<hr/>	<hr/>
Total Cash Receipts	4,659	2,061	6,720
Cash Disbursements:			
Current:			
Security of Persons and Property	218		218
Basic Utility Services	823		823
General Government	3,492	2,224	5,716
	<hr/>	<hr/>	<hr/>
Total Disbursements	4,533	2,224	6,757
Total Receipts Over/(Under) Disbursements	126	(163)	(37)
Fund Cash Balances, January 1, 1998	858	7,781	8,639
	<hr/>	<hr/>	<hr/>
Fund Cash Balances, December 31, 1998	<u>\$984</u>	<u>\$7,618</u>	<u>\$8,602</u>

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

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CHANGES IN FUND CASH BALANCES
ALL ENTERPRISE FUNDS -
FOR THE YEAR ENDED DECEMBER 31, 1998**

	Proprietary Fund Type
	Enterprise
Operating Cash Receipts:	
Charges for Services	\$23,747
Total Operating Cash Receipts	23,747
Operating Cash Disbursements:	
Personal Services	1,200
Contractual Services	13,099
Supplies and Materials	5,802
Total Operating Cash Disbursements	20,101
Operating Income/(Loss)	3,646
Non-Operating Cash Disbursements:	
Debt Service	3,945
Total Non-Operating Cash Disbursements	3,945
Excess of Receipts Over/(Under) Disbursements Before Interfund Transfers and Advances	(299)
Fund Cash Balances, January 1, 1998	(557)
Fund Cash Balances, December 31, 1998	(\$856)

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

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CHANGES IN FUND CASH BALANCES
ALL GOVERNMENTAL FUND TYPES -
FOR THE YEAR ENDED DECEMBER 31, 1997**

	<u>Governmental Fund Types</u>		Totals (Memorandum Only)
	<u>General</u>	<u>Special Revenue</u>	
Cash Receipts:			
Property Tax and Other Local Taxes	\$634	\$0	\$634
Intergovernmental Receipts	2,447	1,128	3,575
Fines, Licenses, and Permits	795	0	795
Miscellaneous	116	0	116
	<hr/>	<hr/>	<hr/>
Total Cash Receipts	3,992	1,128	5,120
Cash Disbursements:			
Current:			
Security of Persons and Property	241	0	241
Public Health Services	184	0	184
Basic Utility Services	832	0	832
General Government	2,965	0	2,965
	<hr/>	<hr/>	<hr/>
Total Disbursements	4,222	0	4,222
Total Receipts Over/(Under) Disbursements	(230)	1,128	898
Fund Cash Balances, January 1, 1997	<hr/>	<hr/>	<hr/>
	1,088	6,653	7,741
Fund Cash Balances, December 31, 1997	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
	\$858	\$7,781	\$8,639

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

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CHANGES IN FUND CASH BALANCES
ALL ENTERPRISE FUNDS -
FOR THE YEAR ENDED DECEMBER 31, 1997**

	Proprietary Fund Type
	Enterprise
Operating Cash Receipts:	
Charges for Services	\$22,278
Total Operating Cash Receipts	22,278
Operating Cash Disbursements:	
Personal Services	1,200
Contactual Services	13,136
Supplies and Materials	3,416
Total Operating Cash Disbursements	17,752
Operating Income/(Loss)	4,526
Non-Operating Cash Disbursements:	
Debt Service	5,089
Total Non-Operating Cash Disbursements	5,089
Excess of Receipts Over/(Under) Disbursements	(563)
Fund Cash Balances, January 1, 1997	6
Fund Cash Balances, December 31, 1997	(\$557)

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

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1998 AND 1997**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the Entity

The Village of Saint Martin, Brown County, Ohio (the Village), is a body corporate and politic established to exercise the rights and privileges conveyed to it by the constitution and laws of the State of Ohio. The Village is directed by a publicly-elected six-member Council. The Village provides general governmental services, including water and sewer utilities, and police services

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 Deposits

Certificates of deposits are valued at cost.

D. Fund Accounting

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

1. 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.

2. Special Revenue Fund

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 receives gasoline tax and motor vehicle tax money for constructing, maintaining and repairing Village streets.

3. Enterprise Funds

These funds account for operations that are similar to private business enterprises where management intends that the significant costs of providing certain goods or services will be recovered through user charges. The Village had the following significant Enterprise Funds:

Water Fund - This fund receives charges for services from residents to cover the cost of providing this utility.

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1998 AND 1997
(Continued)**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Sewer Fund - This fund receives charges for services from residents to cover the cost of providing this utility.

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 Council must annually approve appropriation measures and subsequent amendments. The County Budget Commission must also approve the annual appropriation measure. Appropriations lapse at year end.

2. Estimated Resources

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

3. Encumbrances

The Ohio Revised Code requires the Village to reserve (encumber) appropriations when commitments are made. The Village did not use the encumbrance method of accounting.

A summary of 1998 and 1997 budgetary activity appears in Note 3.

F. Property, Plant and Equipment

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

2. EQUITY IN POOLED CASH AND DEPOSITS

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

	<u>1998</u>	<u>1997</u>
Demand deposits	\$ 2,588	\$ 8,082
Certificates of deposit	<u>5,158</u>	<u>-0-</u>
Total deposits	<u><u>7,746</u></u>	<u><u>8,082</u></u>

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

NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1998 AND 1997
(Continued)

3. BUDGETARY ACTIVITY

Budgetary activity for the years ending December 31, 1998 and 1997 follows:

1998 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$ 0	\$ 4,659	\$ 4,659
Special Revenue	0	2,061	2,061
Enterprise	0	23,747	23,747
Total	\$ 0	\$ 29,348	\$ 29,348

1998 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$ 0	\$ 4,533	\$ (4,533)
Special Revenue	0	2,224	(2,224)
Enterprise	0	24,046	(24,046)
Total	\$ 0	\$ 29,684	\$ (29,684)

1997 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$ 1,588	\$ 3,992	\$ 2,404
Special Revenue	1,295	1,128	(167)
Enterprise	20,000	22,278	2,278
Total	\$ 22,883	\$ 27,398	\$ 4,515

1997 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$ 4,358	\$ 4,222	\$ 136
Special Revenue	300	0	300
Enterprise	21,846	22,842	(996)
Total	\$ 26,504	\$ 27,064	\$ (560)

In 1998, disbursements exceeded appropriations in all funds. In 1997, disbursements exceeded appropriations in the Sewer Fund by \$3,464.

Estimated receipts were not posted or filed with county auditor, therefore, appropriations exceeded estimated revenue for all funds in 1998. In 1997, appropriations exceeded certified resources in the General Fund by \$1,681, and in the Water Fund by \$3,877.

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1998 AND 1997
(Continued)**

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 payment, 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 Village.

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. COMPLIANCE

Contrary to various Ohio Revised Code and Ohio Administrative Code sections, the Village:

- Did not authorize the necessary rates and certify them to the County Auditor during 1998 and 1997;
- Did not maintain an appropriation ledger in a complete and accurate form;
- Did not maintain a receipts ledger in the proper format; and
- Did not use encumbrance accounting.

6. DEBT

Debt outstanding at December 31, 1998 was as follows:

	Principal	Interest Rate
Ohio Water Development Authority # 2131	\$ 8,498	7.21%
Ohio Water Development Authority # 0985	26,171	7.66%
Total	\$ 34,669	

NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1998 AND 1997
(Continued)

6. DEBT (Continued)

The Ohio Water Development Authority (OWDA) loan proceeds were used to pay for the cost of improving the Village's water system.

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

Year ending December 31:	OWDA Loan # 2131	OWDA Loan # 0985
1999	\$ 2,282	\$ 2,804
2000	2,282	2,804
2001	2,282	2,804
2002	2,282	2,804
2003	1,141	2,804
Subsequent	0	33,654
Total	\$ 10,269	\$ 47,674

7. RETIREMENT SYSTEMS

Village employees belong to the Public Employees Retirement System (PERS) of Ohio. PERS is a cost-sharing, multiple-employer plan. This plan provides retirement benefits, including post-retirement 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 1998 and 1997, members of PERS contributed 8.5% of their gross salaries. The Village contributed an amount equal to 13.55% of participants' gross salaries. The Village has paid all contributions required through December 31, 1998.

8. RISK MANAGEMENT

The Village is uninsured for the following risks:

- Comprehensive property and general liability
- Errors and omissions

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**REPORT OF INDEPENDENT ACCOUNTANTS ON COMPLIANCE AND ON
INTERNAL CONTROL REQUIRED BY GOVERNMENT AUDITING STANDARDS**

Village of Saint Martin
Brown County
P.O. Box 213
Fayetteville, Ohio 45118

To the Village Council:

We have audited the accompanying financial statements of the Village of Saint Martin, Brown County, Ohio (the Village), as of and for the years ended December 31, 1998 and 1997, and have issued our report thereon dated February 15, 2000, in which we noted that the Village had inadequate accounting records to support 1997 Enterprise Fund Type receipts. Except as previously noted, we conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the Village's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, 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 instances of noncompliance that are required to be reported under *Government Auditing Standards*. The instances of noncompliance are described in the accompanying schedule of findings as items 1998-30408-001, 1998-30408-002, and 1998-30408-003. We also noted certain immaterial instances of noncompliance that we have reported to management of the Village in a separate letter dated February 15, 2000.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Village's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. However, we noted some matters involving the internal control over financial reporting and its operation that we consider to be reportable conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgement, could adversely affect the Village's ability to record, process, summarize and report financial data consistent with the assertions of management in the financial statements. Reportable Conditions are describe in the accompanying schedule of findings as items 1998-30408-001, 1998-30408-004, and 1998-30408-005. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. However, we consider the reportable condition described above as item 1998-40408-004 to be a material weakness. We also noted other matters involving the internal control over financial reporting that do not require inclusion in this report, that we have reported to management of the Village in a separate letter dated February 15, 2000.

Village of Saint Martin
Brown County

Report of Independent Accountants on Compliance and on
Internal Control Required by *Government Auditing Standards*
Page 2

This report is intended for the information and use of management and Village Council, and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in black ink, appearing to read "Jim Petro", written in a cursive style.

Jim Petro
Auditor of State

February 15, 2000

**SCHEDULE OF FINDINGS
DECEMBER 31, 1998 AND 1997**

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

FINDING NUMBER 1998-30408-001

Noncompliance Citation and Internal Control Weakness - (Uniform System of Accounting)

Ohio Rev. Code, Section 117.43, authorizes the Auditor of State to prescribe a uniform system of accounting for Villages pursuant to rules 117-05-01 through 117-05-18 of the Ohio Administrative Code (O.A.C.). The Village did not comply in the following instances:

1. A cash journal was not maintained in the form prescribed by O.A.C. 117-5-09. The cash journal contained posting and mathematical errors, year to date totals were not entered on the cash books. O.A.C. Section 117-5-09 (D) requires monthly reconciliations of the cash balance to the book balance. Contrary to this provision, the Village's cash balance and book balances were not reconciled during the audit period, nor did they balance.

Failure to reconcile the Village's records increases the possibility that errors will not be detected in a timely manner and increases the possibility of misappropriation of Village funds. We recommend that Village records be reconciled with the bank in a timely manner and that all errors be detected and corrections made, as soon as possible. All bank reconciliations must be maintained for audit. We further recommend Council review all bank reconciliations for accuracy and ensure that all reconciling items are justified.

- B. Rule 117-5-10, Ohio Administrative Code, requires that a village post to each receipts account the estimated amount of money to be received into the account as specified by the County budget commission. It also provides that receipts shall be entered in the "Amount Received" column and in the "Credit" column and subtracted from the budget estimate amount ("Balance"). The Village did not post estimated receipts to the receipts ledger. Receipts are to be posted by fund and line item, with a running balance maintained.
- C. Rule 117-5-11, Ohio Administrative Code, requires the village to maintain an appropriation ledger in a complete and accurate form as prescribed. The Village did not maintain a complete, accurate reliable ledger. Encumbrances and disbursements are to be posted to the appropriation ledger resulting in declining unencumbered balances.

Lack of detailed accounting records may adversely affect the decisions of management and could lead to inaccurate financial reporting. The Clerk should properly maintain receipt and appropriation ledgers, as required by O.A.C. 117-5-01 through 117-5-18 for the Village to assist in identifying proper classification of receipts and disbursements for use in financial reporting.

Further, Ohio Rev. Code, Section 117.38, requires that cash basis entities file annual reports with the Auditor of State within 60 days of the fiscal year end. The 1998 annual report was not filed or complete. We recommend that the Village prepare an annual report, publish the annual report and file the annual report within 60 days of year end.

FINDING NUMBER 1998-30408-002

Noncompliance Citation (Appropriations exceeding Estimated Revenue)

Ohio Rev. Code, Section 5705.39, provides that appropriations from each fund shall not exceed the estimated revenue available for expenditure as certified by the County Budget Commission.

Estimated receipts were not posted or filed with the County Auditor, therefore 1997, appropriations exceeded certified resources in the General Fund by \$1,681, and in the Water Fund by \$3,877.

We recommend that the Village maintain an appropriation ledger and receipt ledger with the proper account codes and monitor estimated revenue against appropriations.

FINDING NUMBER 1998-30408-003

Noncompliance Citation (Appropriations)

Ohio Rev. Code, Section 5705.41 (B), prohibits a subdivision from making an expenditure unless it has been properly appropriated. Appropriation resolutions for both years were not adopted in the minutes. Further, 1998 appropriations were not adopted until September 1999.

In 1997, disbursements exceeded appropriations in the Sewer Fund by \$3,464. In 1998, disbursements exceeded appropriations in all funds because they were not adopted until after year end.

We recommend that the Village adopt an appropriation measure by the required date and denote in the Village Council minutes this adoption, and then certify the appropriations to the County Auditor. We also recommend that the Village maintain an appropriation ledger with the proper account codes and monitor disbursements against appropriations.

FINDING NUMBER 1998-30408-004

Internal Control Weakness - Material Weakness (Utility Receipts)

The current utility receipting method does not provide any means of assurance that the amount of cash collected corresponds to the correct amount of utilities billed. There were no 1997 utility subsidiary ledgers presented for audit, as a result we could not audit the 1997 utility receipts. We did obtain the meter sheets, but were unable to trace to a particular receipt. Therefore we were unable to test 1997 receipts because we had no records of how much was collected. We were able to test the 1998 subsidiary ledger to the cash book and to the duplicate receipt book.

To improve accountability over utility revenues and lessen the chance of errors occurring and not being detected, the Village should implement the following procedures which will improve control over the utility functions:

1. A subsidiary ledger should be maintained to account for the utility receipts. This ledger should include the customer's name, usage, amount billed, date paid, the amount of the receipts collected and the amount outstanding. (i.e. receivable).
2. All entries should be posted in chronological order and reflect a month-to-date and year-to date total.
3. The subsidiary ledger should be reconciled with deposits on a monthly basis.

Implementation of these procedures will add a substantial measure of control to the utility receipts, as well as provide assurance that the utility activity is properly handled and fairly presented on the Village ledgers and financial reports.

FINDING NUMBER 1998-30408-005

Internal Control Weakness (Segregation of Duties/Government Oversight)

The small size of the Village's staff does not allow for an adequate segregation of duties. The Clerk handles all the financial record keeping including receipting, depositing, check writing, check signing and posting. The weakness of this system is that it allows for diversion of funds through possible alteration of source documents. Also, bookkeeping errors may occur without detection in a timely manner.

We believe the following conditions indicate a need for increased oversight of management by the Council.

- Village accounts have not been reconciled
- Council minutes were not always signed
- Financial reports were not presented in the minute record
- Detailed list of all bills was not approved and recorded in the minutes

To ensure accountability and to strengthen internal accounting controls, officials should periodically review the records, (i.e. reconciliations, etc), to determine accuracy and to verify that proper procedures were followed by the fiscal officer. These periodic reviews should be noted in the minutes, and documents reviewed should be initialed by the reviewer.



STATE OF OHIO
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VILLAGE OF SAINT MARTIN

BROWN 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 21, 2000