



**HARRISON TOWNSHIP  
CHAMPAIGN COUNTY**

**REGULAR AUDIT**

**FOR THE YEARS ENDED DECEMBER 31, 2000 - 1999**



**JIM PETRO**  
**AUDITOR OF STATE**  

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**STATE OF OHIO**



HARRISON TOWNSHIP  
CHAMPAIGN COUNTY

TABLE OF CONTENTS

<u>TITLE</u>	<u>PAGE</u>
Report of Independent Accountants . . . . .	1
Combined Statement of Cash Receipts, Cash Disbursements, and Changes in Fund Cash Balances – All Governmental and Fiduciary Fund Types – For the Year Ended December 31, 2000 . . . . .	3
Combined Statement of Cash Receipts, Cash Disbursements, and Changes in Fund Cash Balances – All Governmental and Fiduciary Fund Types – For the Year Ended December 31, 1999 . . . . .	4
Notes to the Financial Statements . . . . .	5
Report of Independent Accountants on Compliance and on Internal Control Required by <i>Government Auditing Standards</i> . . . . .	11
Schedule of Findings. . . . .	13

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## REPORT OF INDEPENDENT ACCOUNTANTS

Harrison Township  
Champaign County  
3776 Couchman Rd  
West Liberty, OH 43357

To the Board of Trustees:

We have audited the accompanying financial statements of Harrison Township, Champaign County, (the Township) as of and for the years ended December 31, 2000 and 1999. These financial statements are the responsibility of the Township's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As discussed in Note 1, the Township 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 accounting principles generally accepted in the United States of America.

In our opinion, the financial statements referred to above present fairly, in all material respects, the combined fund cash balances of Harrison Township, Champaign County, as of December 31, 2000 and 1999, 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 July 17, 2001 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 grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

This report is intended solely for the information and use of management, the Board 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.

**Jim Petro**  
Auditor of State

July 17, 2001, except for Note 9, as to which the date is August 7, 2001

**HARRISON TOWNSHIP  
CHAMPAIGN COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGES IN FUND CASH BALANCES  
ALL GOVERNMENTAL AND FIDUCIARY FUND TYPES  
FOR THE YEAR ENDED DECEMBER 31, 2000**

	<u>Governmental Fund Types</u>			<b>Totals (Memorandum Only)</b>
	<u>General</u>	<u>Special Revenue</u>	<u>Fiduciary Funds</u>	
<b>Cash Receipts:</b>				
Local Taxes	\$15,887	\$9,953		\$25,840
Intergovernmental	12,448	59,724		72,172
Special Assessments		613		613
Licenses, Permits, and Fees	1,373	600		1,973
Earnings on Investments	2,599	2,709	\$107	5,415
Other Revenue	523			523
	<hr/>	<hr/>	<hr/>	<hr/>
Total Cash Receipts	32,830	73,599	107	106,536
<b>Cash Disbursements:</b>				
Current:				
General Government	22,800			22,800
Public Safety		9,271		9,271
Public Works		51,900		51,900
Health	5,334	1,847		7,181
Capital Outlay	188	30		218
	<hr/>	<hr/>	<hr/>	<hr/>
Total Cash Disbursements	28,322	63,048	0	91,370
Total Receipts Over/(Under) Disbursements	<hr/>	<hr/>	<hr/>	<hr/>
	4,508	10,551	107	15,166
<b>Other Financing Receipts/(Disbursements):</b>				
Transfers-In		12,049		12,049
Transfers-Out	(12,049)			(12,049)
	<hr/>	<hr/>	<hr/>	<hr/>
Total Other Financing Receipts/(Disbursements)	(12,049)	12,049	0	0
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	<hr/>	<hr/>	<hr/>	<hr/>
	(7,541)	22,600	107	15,166
Fund Cash Balances, January 1	<hr/>	<hr/>	<hr/>	<hr/>
	75,690	122,105	2,004	199,799
<b>Fund Cash Balances, December 31</b>	<hr/> <b>\$68,149</b> <hr/>	<hr/> <b>\$144,705</b> <hr/>	<hr/> <b>\$2,111</b> <hr/>	<hr/> <b>\$214,965</b> <hr/>

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

**HARRISON TOWNSHIP  
CHAMPAIGN COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGES IN FUND CASH BALANCES  
ALL GOVERNMENTAL AND FIDUCIARY FUND TYPES  
FOR THE YEAR ENDED DECEMBER 31, 1999**

	<u>Governmental Fund Types</u>			<b>Totals (Memorandum Only)</b>
	<u>General</u>	<u>Special Revenue</u>	<u>Fiduciary Funds</u>	
<b>Cash Receipts:</b>				
Local Taxes	\$15,461	\$9,681		\$25,142
Intergovernmental	17,144	61,096		78,240
Special Assessments		645		645
Licenses, Permits, and Fees	1,557	1,550		3,107
Earnings on Investments	2,568	2,726	\$91	5,385
Other Revenue	21	903	10	934
	<hr/>	<hr/>	<hr/>	<hr/>
Total Cash Receipts	36,751	76,601	101	113,453
<b>Cash Disbursements:</b>				
Current:				
General Government	24,034			24,034
Public Safety		8,281		8,281
Public Works		61,127		61,127
Health	4,566	1,329		5,895
Supplies and Materials			201	201
Capital Outlay		7,341		7,341
	<hr/>	<hr/>	<hr/>	<hr/>
Total Cash Disbursements	28,600	78,078	201	106,879
Total Receipts Over/(Under) Disbursements	8,151	(1,477)	(100)	6,574
<b>Other Financing Receipts:</b>				
Other Sources		875		875
	<hr/>	<hr/>	<hr/>	<hr/>
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	8,151	(602)	(100)	7,449
Fund Cash Balances, January 1	67,539	122,707	2,104	192,350
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Fund Cash Balances, December 31</b>	<b><u>\$75,690</u></b>	<b><u>\$122,105</u></b>	<b><u>\$2,004</u></b>	<b><u>\$199,799</u></b>

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



**HARRISON TOWNSHIP  
CHAMPAIGN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2000 AND 1999**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Description of the Entity**

Harrison Township, Champaign County, (the Township) 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 Township is directed by a publicly-elected three-member Board of Trustees. The Township provides general governmental services, including road and bridge maintenance, cemetery maintenance, fire protection and emergency medical services. The Township contracts with the Villages of DeGraff and West Liberty and Adam Township to provide fire services and West Liberty Emergency Medical Service and Riverside Emergency Medical Service to provide ambulance services.

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

**B. Basis of Accounting**

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

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

**C. Cash and Investments**

Certificates of deposit are valued at cost.

**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 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 Funds**

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

**Motor Vehicle License Tax Fund** - This fund receives motor vehicle license tax money to pay for constructing, maintaining and repairing Township roads.

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

**HARRISON TOWNSHIP  
CHAMPAIGN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2000 AND 1999  
(Continued)**

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

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

**Fire and Ambulance Fund** - This fund receives property tax money for fire protection and emergency medical services for the residents of the Township.

**Cemetery Fund** - This fund receives money from the sale of plots and for the opening and closing of grave sites. The money is used for maintenance and upkeep of the cemetery.

**3. Fiduciary Funds (Trust Funds)**

These funds are used to account for resources restricted by legally binding trust agreements and funds for which the Township is acting in an agency capacity. The Township had the following significant fiduciary fund:

**Non-Expendable Trust Fund**

**Cemetery Endowment Fund** - Amounts donated are maintained in perpetuity. Investment earnings are used for upkeep of grave sites.

**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 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. 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 Township to reserve (encumber) appropriations when individual commitments are made. Encumbrances outstanding at year end are canceled, and reappropriated in the subsequent year. The Township did not encumber all commitments required by Ohio law.

A summary of 2000 and 1999 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.

**HARRISON TOWNSHIP  
CHAMPAIGN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2000 AND 1999  
(Continued)**

**2. EQUITY IN POOLED CASH AND INVESTMENTS**

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

	<u>2000</u>	<u>1999</u>
Demand deposits	\$192,965	\$177,799
Certificates of deposit	<u>22,000</u>	<u>22,000</u>
Total deposits	<u><u>\$214,965</u></u>	<u><u>\$199,799</u></u>

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

**3. BUDGETARY ACTIVITY**

Budgetary activity for the years ending December 31, 2000 and 1999 was as follows:

2000 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$27,901	\$32,830	\$4,929
Special Revenue	90,549	85,648	(4,901)
Fiduciary	<u>90</u>	<u>107</u>	<u>17</u>
Total	<u><u>\$118,540</u></u>	<u><u>\$118,585</u></u>	<u><u>\$45</u></u>

2000 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$83,591	\$40,371	\$43,220
Special Revenue	212,654	63,048	149,606
Fiduciary	<u>94</u>	<u>0</u>	<u>94</u>
Total	<u><u>\$296,339</u></u>	<u><u>\$103,419</u></u>	<u><u>\$192,920</u></u>

1999 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$23,801	\$36,751	\$12,950
Special Revenue	75,850	77,476	1,626
Fiduciary	<u>100</u>	<u>101</u>	<u>1</u>
Total	<u><u>\$99,751</u></u>	<u><u>\$114,328</u></u>	<u><u>\$14,577</u></u>

**HARRISON TOWNSHIP  
CHAMPAIGN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2000 AND 1999  
(Continued)**

**3. BUDGETARY ACTIVITY (Continued)**

1999 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$71,340	\$28,600	\$42,740
Special Revenue	198,557	78,078	120,479
Fiduciary	204	201	3
Total	\$270,101	\$106,879	\$163,222

**4. PROPERTY TAX**

Real property taxes become a lien on January 1 preceding the October 1 date for which rates are adopted by Board of Trustees. The State Board of Tax Equalization adjusts these rates for inflation. Property taxes are also reduced for applicable homestead and rollback deductions. Homestead and rollback amounts are then paid by the State, and are reflected in the accompanying financial statements as Intergovernmental Receipts. Payments are due to the County by December 31. If the property owner elects to make semiannual 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 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 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 2000 and 1999, members of PERS contributed 8.5% of their gross salaries. The Township contributed an amount equal to 13.55% of participants' gross salaries for January 1999 through June 2000 and an amount equal to 8.13% of participants' gross salaries for July 2000 through December 2000. The Township has paid all contributions required through December 31, 2000.

HARRISON TOWNSHIP  
CHAMPAIGN COUNTY

NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2000 AND 1999  
(Continued)

7. RISK MANAGEMENT

The Township belongs to the Ohio Township Association Risk Management Authority (OTARMA), a risk-sharing pool available to Ohio townships. OTARMA provides property and casualty insurance for its members. OTARMA is a member of the American Public Entity Excess Pool (APEEP). Member governments pay annual contributions to fund OTARMA. OTARMA pays judgments, settlements and other expenses resulting from covered claims that exceed the members' deductibles.

Casualty Insurance

OTARMA retains casualty risks up to \$250,000 per claim. Claims exceeding \$250,000 are reinsured with APEEP up to \$1,750,000 per claim and \$5,000,000 in the aggregate per year. Governments can elect additional coverage, from \$2,000,000 to \$10,000,000, from the General Reinsurance Corporation.

If losses exhaust OTARMA's retained earnings, APEEP covers OTARMA losses up to \$5,000,000 per year, subject to a per-claim limit of \$2,000,000.

Property Insurance

OTARMA retains property risks including automobile physical damage up to \$100,000 on any specific loss. The Travelers Indemnity Company reinsures specific losses exceeding \$100,000. The Travelers Indemnity Company also provides aggregate excess coverage for property including automobile physical damage subject to an annual stop loss. When the stop loss is reached in any year, The Travelers Indemnity Company provides coverage in excess of \$10,000.

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

Financial Position

OTARMA's financial statements (audited by other accountants) conform with generally accepted accounting principles, and reported the following assets, liabilities and retained earnings at December 31:

<u>Casualty Coverage</u>	<u>2000</u>	<u>1999</u>
Assets	\$22,684,383	\$18,172,222
Liabilities	<u>8,924,977</u>	<u>5,947,013</u>
Retained earnings	<u>\$13,759,406</u>	<u>\$12,225,209</u>

<u>Property Coverage</u>	<u>2000</u>	<u>1999</u>
Assets	\$4,156,784	\$3,544,437
Liabilities	<u>497,831</u>	<u>674,752</u>
Retained earnings	<u>\$3,658,953</u>	<u>\$2,869,685</u>

**HARRISON TOWNSHIP  
CHAMPAIGN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2000 AND 1999  
(Continued)**

**8. COMPLIANCE**

The Township did not advertise and accept bids, as required by Ohio Rev. Code 5575.01, for road projects in 1999 and 2000, the cost of each which exceeded \$15,000.

**9. SUBSEQUENT EVENT**

The Township Clerk resigned from her position on June 30, 2001. A new clerk was appointed effective July 23, 2001. Two of the three Township Trustees resigned from their positions on July 26, 2001. As of August 7, 2001, the trustees have not been replaced.



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

Harrison Township  
Champaign County  
3776 Couchman Rd  
West Liberty, OH 43357

To the Board of Trustees:

We have audited the accompanying financial statements of Harrison Township, Champaign County, Ohio (the Township), as of and for the years ended December 31, 2000 and 1999, and have issued our report thereon dated July 17, 2001, except for Note 9 which is dated August 7, 2001. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

**Compliance**

As part of obtaining reasonable assurance about whether the Township'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 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*, which are disclosed in the accompanying schedule of findings as items 2000-40311-001 through 2000-40311-004. We also noted immaterial instances of noncompliance that we have reported to management of the Township in a separate letter dated July 17, 2001.

**Internal Control Over Financial Reporting**

In planning and performing our audit, we considered the Township'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. 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. 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. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses. However, we 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 Township in a separate letter dated July 17, 2001.

Harrison Township  
Champaign 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 the Board of Trustees, and is not intended to be and should not be used by anyone other than these specified parties.

**Jim Petro**  
Auditor of State

July 17, 2001



HARRISON TOWNSHIP  
CHAMPAIGN COUNTY

SCHEDULE OF FINDINGS  
DECEMBER 31, 2000 AND 1999

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

**FINDING NUMBER 2000-40311-001**

**Ohio Rev. Code Section 5575.01** states that competitive bidding is required for road maintenance contracts, where the amount involved exceeds \$15,000.

The Township had one road project in 1999 and one in 2000, which were over the \$15,000 bidding limit. Neither project were bid. These expenditures totaled \$16,554 or 21% of Special Revenue Fund expenditures for 1999 and \$18,178 or 34% of Special Revenue Fund expenditures for 2000.

The Board of Trustees should advertise and accept bids for any road projects over the \$15,000 bid limit.

**FINDING NUMBER 2000-40311-002**

**Ohio Rev. Code Section 4115.04** requires an entity to obtain the prevailing wages in their area for the types of labor required to complete the project they are going to bid before such project is bid and again when the contract is awarded, if the award is made more than 90 days after the original prevailing wage is determined. They then need to make sure that the contractors who are awarded the contracts agree, in the contract, to pay the prevailing wage.

The Township had road projects in 1999 and 2000, that were not bid nor was there a written contract. As such the Township did not require the contractors to pay prevailing wage nor did they receive payroll reports stating that prevailing wages were paid.

The Township Trustees should enter into a written contract for all projects requiring the Township to bid. The contract should state what the prevailing wage is at the time of the contract and require the contractor to provide proof that prevailing wages were paid.

**FINDING NUMBER 2000-40311-003**

**Ohio Rev Code Section 121.22 (A)** requires public officials to take official action and to conduct all deliberations upon official business only in open meetings.

**Ohio Rev Code Section 121.22 (C)** states all meetings of any public body are declared to be public meetings open to the public at all times. A member of a public body shall be present in person at a meeting open to the public to be considered present or to vote at the meeting and for purposes of determining whether a quorum is present at the meeting. The minutes of a regular or special meeting of any public body shall be promptly prepared, filed and maintained and shall be open to public inspection.

**Ohio Rev Code Section 121.22(F)** requires the Township to establish a reasonable method whereby any person may determine the time and place of all regularly scheduled meetings and the time, place, and purpose of all special meetings.

**Ohio Rev Code Section 507.04** requires a record of proceedings to be kept for all meetings.

Two of the Harrison Township Trustees held a special meeting, without notice to the public, which was not open to the public on June 2, 2000 at a resident's home to discuss a road project (Sinkhole Road). Two of the three trustees were present, a quorum of the Board was present and a journal of the proceedings should have been kept. There were no records of the meeting maintained and Harrison Township Trustees gave their approval for the contractor to proceed with the project. There was no written contract.

The Trustees should conduct all business in an open meeting and a record of proceedings should be kept of all action taken by the board.

**FINDING NUMBER 2000-40311-004**

**26 CFR Section 1.6041-1** requires an entity to issue a 1099 to all independent contractors who were paid \$600 in income.

In 1999, Harrison Township paid 4 independent contractors compensation as follows: to open/close graves in the amount of \$1,000, to remove trees & brush for \$7,600; road work for \$23,036 & fence work for \$3,500. In 2000, Harrison Township paid 2 contractors to have stumps removed for \$2,250, road repairs & maintenance and the opening/closing of graves for \$21,443. The Township Clerk did not issue 1099s in either 1999 or 2000. These disbursements comprised 33% of 1999 expenditures, and 26% of 2000 expenditures.

The Township Clerk should issue a 1099 to any independent contractor for which the Township paid over \$600 for services in a given year.



STATE OF OHIO  
OFFICE OF THE AUDITOR  

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JIM PETRO, AUDITOR OF STATE

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**HARRISON TOWNSHIP**

**CHAMPAIGN 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  
AUGUST 28, 2001**