



JIM PETRO
AUDITOR OF STATE

STATE OF OHIO

**VERNON TOWNSHIP
SCIOTO COUNTY**

TABLE OF CONTENTS

TITLE	PAGE
Report of Independent Accountants	1
Combined Statement of Cash Receipts, Cash Disbursements, and Changes in Fund Cash Balances – All Governmental Fund Types – For the Year Ended December 31, 2001	3
Combined Statement of Cash Receipts, Cash Disbursements, and Changes in Fund Cash Balances – All Governmental Fund Types – For the Year Ended December 31, 2000	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
Schedule of Prior Audit Findings.....	16

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STATE OF OHIO
OFFICE OF THE AUDITOR

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REPORT OF INDEPENDENT ACCOUNTANTS

Vernon Township
Scioto County
P.O. Box 82
Wheelersburg, Ohio 45694

To the Board of Trustees:

We have audited the accompanying financial statements of Vernon Township, Scioto County, Ohio (the Township), as of and for the years ended December 31, 2001 and 2000. 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 generally accepted accounting principles.

In our opinion, the financial statements referred to above present fairly, in all material respects, the combined fund cash balances of Vernon Township, Scioto County, as of December 31, 2001 and 2000, 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 August 2, 2002 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 of Trustees, 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.

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Jim Petro
Auditor of State

August 2, 2002

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**VERNON TOWNSHIP
SCIOTO COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES
ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2001**

	<u>Governmental Fund Types</u>		Totals (Memorandum Only)
	<u>General</u>	<u>Special Revenue</u>	
Cash Receipts:			
Local Taxes	\$19,199	\$155,307	\$174,506
Intergovernmental	45,877	83,537	129,414
Licenses, Permits, and Fees	3,016		3,016
Earnings on Investments	5,233	2,319	7,552
Other Revenue	1,559	8,584	10,143
	<u>74,884</u>	<u>249,747</u>	<u>324,631</u>
Cash Disbursements:			
Current:			
General Government	34,035		34,035
Public Safety		84,189	84,189
Public Works	19,900	91,588	111,488
Health		3,578	3,578
Debt Service:			
Redemption of Principal		26,222	26,222
Interest and Fiscal Charges		5,164	5,164
Capital Outlay	250	23,115	23,365
	<u>54,185</u>	<u>233,856</u>	<u>288,041</u>
Total Cash Receipts Over/(Under) Cash Disbursements	<u>20,699</u>	<u>15,891</u>	<u>36,590</u>
Fund Cash Balances, January 1	<u>31,257</u>	<u>117,900</u>	<u>149,157</u>
Fund Cash Balances, December 31	<u>\$51,956</u>	<u>\$133,791</u>	<u>\$185,747</u>

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

**VERNON TOWNSHIP
SCIOTO COUNTY**

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

	<u>Governmental Fund Types</u>		Totals (Memorandum Only)
	<u>General</u>	<u>Special Revenue</u>	
Cash Receipts:			
Local Taxes	\$17,860	\$149,622	\$167,482
Intergovernmental	18,745	89,660	108,405
Licenses, Permits, and Fees	3,343		3,343
Earnings on Investments	2,892	2,068	4,960
Other Revenue	146	6,023	6,169
	<hr/>	<hr/>	<hr/>
Total Cash Receipts	42,986	247,373	290,359
	<hr/>	<hr/>	<hr/>
Cash Disbursements:			
Current:			
General Government	34,704		34,704
Public Safety		78,792	78,792
Public Works	12,629	76,083	88,712
Health		3,650	3,650
Debt Service:			
Redemption of Principal		28,936	28,936
Interest and Fiscal Charges		24,664	24,664
Capital Outlay		6,722	6,722
	<hr/>	<hr/>	<hr/>
Total Cash Disbursements	47,333	218,847	266,180
	<hr/>	<hr/>	<hr/>
Total Cash Receipts Over/(Under) Cash Disbursements	(4,347)	28,526	24,179
	<hr/>	<hr/>	<hr/>
Fund Cash Balances, January 1	35,604	89,374	124,978
	<hr/>	<hr/>	<hr/>
Fund Cash Balances, December 31	\$31,257	\$117,900	\$149,157
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

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

**VERNON TOWNSHIP
SCIOTO COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2001 AND 2000**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the Entity

Vernon Township, Scioto 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 (public works), cemetery maintenance (health), emergency medical services and fire protection (public safety). The Township contracts with the Vernon Township Rescue and Emergency Co., Inc., 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

Investments are reported as assets. Accordingly, purchases of investments are not recorded as disbursements, and sales of investments are not recorded as receipts. Gains or losses at the time of sale are recorded as receipts or disbursements, respectively.

The Township had a repurchase agreement which was 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:

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

**VERNON TOWNSHIP
SCIOTO COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2001 AND 2000
(Continued)**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Fund Accounting (Continued)

2. Special Revenue Funds (Continued)

Fire Fund - This fund receives property tax money to pay for fire protection services for the citizens of the Township.

Ambulance Special Levy Fund – This fund receives property tax money to pay for ambulance services for the citizens of 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. Appropriations lapse at year end.

2. Estimated Resources

Estimated resources include estimates of cash to be received (budgeted receipts) plus cash balances 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 2001 and 2000 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.

**VERNON TOWNSHIP
SCIOTO COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2001 AND 2000
(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:

	2001	2000
Demand deposits	\$19,342	\$149,157
Total deposits	19,342	149,157
Repurchase agreement	166,405	
Total investments	166,405	0
Total deposits and investments	\$185,747	\$149,157

The amount shown as demand deposits for 2000 above also includes the investments amount. Sufficient information was not available to determine the breakdown between the deposits and investments.

Deposits: Deposits are either (1) insured by the Federal Deposit Insurance Corporation, (2) collateralized by securities specifically pledged by the financial institution to the Township or (3) collateralized by the financial institution's public entity deposit pool.

Investments: The Township's financial institution transfers securities to the Township's agent to collateralize repurchase agreements. The securities are not in the Township's name.

3. BUDGETARY ACTIVITY

Budgetary activity for the years ending December 31, 2001 and 2000 was as follows:

2001 Budgeted vs. Actual Receipts

Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$62,740	\$74,884	\$12,144
Special Revenue	200,423	249,747	49,324
Total	\$263,163	\$324,631	\$61,468

2001 Budgeted vs. Actual Budgetary Basis Expenditures

Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$67,683	\$54,185	\$13,498
Special Revenue	313,354	233,856	79,498
Total	\$381,037	\$288,041	\$92,996

2000 Budgeted vs. Actual Receipts

Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$34,927	\$42,986	\$8,059
Special Revenue	212,897	247,373	34,476
Total	\$247,824	\$290,359	\$42,535

**VERNON TOWNSHIP
SCIOTO COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2001 AND 2000
(Continued)**

3. BUDGETARY ACTIVITY (Continued)

2000 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$70,899	\$47,333	\$23,566
Special Revenue	306,772	218,847	87,925
Total	\$377,671	\$266,180	\$111,491

Contrary to Ohio law, budgetary expenditures exceeded appropriation authority in the Ambulance Special Levy Fund by \$7,428 and \$2,993 for the years ended December 31, 2001 and 2000, respectively.

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. DEBT

Debt outstanding at December 31, 2001 was as follows:

	Principal	Interest Rate
Fire Truck Note	\$57,233	6.12%

The Fire Truck Note was issued to finance the purchase of a fire truck to be used to provide fire protection for the citizens in the Township. The note was issued in 1999 for an aggregate amount of \$131,460 and matures on April 15, 2003.

Amortization of the above debt, including \$5,539 in interest, is scheduled as follows:

	Notes
Year ending December 31:	
2002	\$31,386
2003	31,386
Total	\$62,772

**VERNON TOWNSHIP
SCIOTO COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2001 AND 2000
(Continued)**

6. RETIREMENT SYSTEMS

The Township's elected officials and 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 postretirement healthcare, and survivor and disability benefits to participants as prescribed by the Ohio Revised Code.

Contribution rates are also prescribed by the Ohio Revised Code. PERS members contributed 8.5% of their gross salaries. The Township contributed an amount equal to 13.55% of participants' gross salaries for 2001 and from January 1, 2000 through June 30, 2000. PERS temporarily reduced the employer contribution rate to 8.13%, effective July 1, 2000 through December 31, 2000. The Township has paid all contributions required through December 31, 2001.

7. RISK MANAGEMENT

The Township has obtained commercial insurance for the following risks:

- Comprehensive property and general liability
- Errors and Omissions
- Vehicle
- Public Officials' liability

8. SUBSEQUENT EVENTS

The Township entered into a municipal lease agreement with Emergency One, Inc. to lease-purchase a fire truck for a total cost of \$139,900 during February, 2002. The Township made a down payment in the amount of \$9,250. Therefore, the value of the lease at its inception was \$130,650, with an interest rate of 4.95%. The lease agreement requires 10 annual payments in the amount of \$16,878.71, with the final payment due in 2012.

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

Vernon Township
Scioto County
P.O. Box 82
Wheelersburg, Ohio 45694

To the Board of Trustees:

We have audited the accompanying financial statements of Vernon Township, Scioto County, Ohio (the Township), as of and for the years ended December 31, 2001 and 2000, and have issued our report thereon dated August 2, 2002. 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 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*, which are described in the accompanying Schedule of Findings as items 2001-40773-001 through 2001-40773-003. We also noted certain immaterial instances of noncompliance that we have reported to management of the Township in a separate letter dated August 2, 2002.

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. However, we noted a matter involving the internal control over financial reporting and its operation that we consider to be a reportable condition. 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 judgment, could adversely affect the Township's ability to record, process, summarize and report financial data consistent with the assertions of management in the financial statements. The reportable condition is described in the accompanying Schedule of Findings as item 2001-40773-004.

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 that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we do not believe the reportable condition described above is 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 Township in a separate letter dated August 2, 2002.

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

This report is intended solely 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.

A handwritten signature in black ink, appearing to read "Jim Petro". The signature is stylized with a large, looping initial "J" and a horizontal line extending to the right.

Jim Petro
Auditor of State

August 2, 2002

**VERNON TOWNSHIP
SCIOTO COUNTY**

**SCHEDULE OF FINDINGS
DECEMBER 31, 2001 AND 2000**

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

FINDING NUMBER 2001-40773-001

Noncompliance Citation

Ohio Rev. Code Section 5705.41(B) states that no subdivision or taxing unit is to expend money unless it has been appropriated.

Expenditures (disbursements plus encumbrances) exceeded appropriations in the Ambulance Special Levy Fund in the amount of \$7,428, (17%) at December 31, 2001 and \$2,993, (6%) at December 31, 2000. Additionally, it was noted that budgetary amendments were approved that resulted in an appropriation deficit of \$5,557 in Other Expenditures in the General Fund and the Township expended \$3,158 from that line item. These errors resulted from appropriations amendments being posted to the system that were not properly approved by the Board of Trustees.

Budgetary expenditures exceeded appropriations at December 31, 2000 as follows:

Fund – Line Item	Amount of Excess Expenditures over Appropriations	% Variance
General Fund – Other Expenditures	\$11,556	578%
General Fund – Medicare	\$726	No Appropriations
General Fund – UAN Fees	\$394	No Appropriations
Motor Vehicle License Tax Fund – Electricity	\$247	No Appropriations
Road and Bridge Fund – County Auditor’s and Treasurer’s Fees	\$866	No Appropriations
Cemetery Fund – Salaries	\$151	5%
Ambulance Special Levy Fund – Contracts	\$1,028	2%
Ambulance Special Levy Fund – County Auditor’s and Treasurer’s Fees	\$1,814	No Appropriations
Ambulance Special Levy Fund – Other Expenditures	\$151	No Appropriations

The Clerk should deny payment requests exceeding appropriations. The Clerk may request the Board to approve increased expenditure levels by increasing appropriations and amending estimated resources, if necessary.

FINDING NUMBER 2001-40773-002

Noncompliance Citation

Ohio Rev. Code Section 5705.41(D) states that no orders or contracts involving the expenditure of money are to be made unless there is a certificate of the fiscal officer that the amount required for the order or contract has been lawfully appropriated and is in the treasury or in the process of collection to the credit of an appropriate fund free from any previous encumbrances.

**VERNON TOWNSHIP
SCIOTO COUNTY**

**SCHEDULE OF FINDINGS
DECEMBER 31, 2001 AND 2000
(Continued)**

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

FINDING NUMBER 2001-40773-002 (Continued)

Noncompliance Citation – Ohio Rev. Code Section 5705.41(D) (Continued)

The following exception to this basic requirement is provided by statute:

Then and Now Certificate: This exception provides that, if the fiscal officer can certify that both at the time that the contract or order was made and at the time that he is completing his certification, 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 taxing authority can authorize the drawing of a warrant. The taxing authority has 30 days from the receipt of such certificate to approve payment by resolution or ordinance. If approval is not made within 30 days, there is no legal liability on the part of the subdivision or taxing district.

Amounts of less than \$1,000, may be paid by the fiscal officer without such affirmation of the taxing authority 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 expenditures by the taxing authority.

Thirty-four percent of the disbursements selected for testing were not properly encumbered. This 34% is comprised of 20% of the transactions where the invoice date was prior to the date that the purchase order was issued and 14% of the transactions where the "then and now" certificates accompanied payments which were not approved by resolution or ordinance.

We recommend the Clerk complete the required certificate prior to incurring any and all obligations of the Township. We further recommend that the Board of Trustees approve by resolution or ordinance each payment which is accompanied by a "then and now" certificate in excess of \$1,000.

FINDING NUMBER 2001-40773-003

Noncompliance Citation

Ohio Rev. Code Section 5705.40 states that any appropriation measure may be amended or supplemented as long as the entity complies with the same provisions of the law as are used in making the original appropriation. However, no appropriation may be reduced below an amount sufficient to cover all unliquidated and outstanding contracts or obligations against them. Transfers may be made by resolution or ordinance from one appropriation item to another. Subject to certain limitations, the annual appropriation measure may contain an appropriation for contingencies.

The Township had supplemental appropriations/appropriations amendments posted to the accounting system which had not been properly approved by the Board of Trustees during both 2000 and 2001. The budgetary amounts presented in the budget footnote have been amended to reflect only appropriations approved by the Board.

We recommend that all supplemental appropriations/appropriations amendments be approved by the Board of Trustees. The approval should be documented in the minutes in the form of a resolution.

**VERNON TOWNSHIP
SCIOTO COUNTY**

**SCHEDULE OF FINDINGS
DECEMBER 31, 2001 AND 2000
(Continued)**

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

FINDING NUMBER 2001-40773-004

Reportable Condition

The budgeted revenue of the Township was not entered into the UAN Accounting system. As a result, the monthly reports generated by the system did not present accurate budget versus actual information to enable the Township's management to easily determine whether adjustments needed to be made to the budgeted receipts. This lack of information hinders management from effectively monitoring the budgetary position of the Township. For instance, without this information, management cannot easily determine whether actual receipts will meet or exceed estimates or whether shortfalls are expected which may require reduced spending by the Township. Additionally, this lack of readily available information makes it difficult for management to ensure that appropriations do not exceed the estimated resources.

We recommend that the Clerk enter the budgeted receipts as approved by the Board of Trustees and documented on the Amended Official Certificate of Estimated Resources from the County Budget Commission. The Board's approval should be documented in the minutes. This will enable the Trustees to more effectively monitor the budgetary position of the Township and make more informed management decisions.

**VERNON TOWNSHIP
SCIOTO COUNTY**

**SCHEDULE OF PRIOR AUDIT FINDINGS
DECEMBER 31, 2001**

<u>Finding Number</u>	<u>Finding Summary</u>	<u>Fully Corrected?</u>	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <i>Explain:</i>
1999-40773-001	Ohio Rev. Code Section 5705.41(D) – The Township did not properly encumber all commitments required by Ohio Law.	No	Not corrected. Reissued citation as finding number 2001-40773-002.
1999-40773-002	Ohio Rev. Code Section 5705.41(B) – Budgetary expenditures exceeded appropriation authority.	No	Not corrected. Reissued citation as finding number 2001-40773-001.



STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

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VERNON TOWNSHIP

SCIOTO 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
SEPTEMBER 5, 2002**