



**Auditor of State
Betty Montgomery**

**MIFFLIN TOWSHIP
RICHLAND COUNTY**

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**Auditor of State
Betty Montgomery**

INDEPENDENT ACCOUNTANTS' REPORT

Mifflin Township
Richland County
2326 Park Avenue East
Mansfield, Ohio 44903

To the Board of Trustees:

We have audited the accompanying financial statements of Mifflin Township, Richland County, Ohio, (the Township) as of and for the years ended December 31, 2002 and 2001. 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 audits.

We conducted our audits 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 audits 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 audits provide 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 and reserves for encumbrances of the Township as of December 31, 2002 and 2001, 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 March 11, 2003 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 audits.

This report is intended solely for the information and use of the Audit Committee, 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.

A handwritten signature in black ink that reads "Betty Montgomery". The signature is written in a cursive, flowing style.

Betty Montgomery
Auditor of State

March 11, 2003

**MIFFLIN TOWNSHIP
RICHLAND COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES
ALL GOVERNMENTAL FUND TYPES AND NON-EXPENDABLE TRUST FUND
FOR THE YEAR ENDED DECEMBER 31, 2002**

	Governmental Fund Types				Fiduciary Fund Type	Totals (Memorandum Only)
	General	Special Revenue	Debt Service	Capital Projects	Non-Expendable Trust	
Cash Receipts:						
Local Taxes	\$82,227	\$692,461				\$774,688
Intergovernmental	60,598	282,193				342,791
Special Assessments				\$15,344		15,344
Charges for Services		106,451				106,451
Licenses, Permits, and Fees	1,630					1,630
Earnings on Investments	9,910	622			\$11	10,543
Other	31	42,102				42,133
Total Cash Receipts	154,396	1,123,829	0	15,344	11	1,293,580
Cash Disbursements:						
Current:						
General Government	156,781					156,781
Public Safety		495,502				495,502
Public Works	43,624	439,809				483,433
Debt Service:						
Redemption of Principal		24,781				24,781
Interest and Fiscal Charges		4,961				4,961
Capital Outlay		92,065		7,514		99,579
Total Cash Disbursements	200,405	1,057,118	0	7,514	0	1,265,037
Total Receipts Over/(Under) Disbursements	(46,009)	66,711	0	7,830	11	28,543
Other Financing Receipts:						
Other Sources	2,087					2,087
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements	(43,922)	66,711	0	7,830	11	30,630
Fund Cash Balances, January 1	299,069	506,008	\$2,202	12,323	881	820,483
Fund Cash Balances, December 31	\$255,147	\$572,719	\$2,202	\$20,153	\$892	\$851,113
Reserves for Encumbrances, December 31	\$1,500	\$20,000	\$0	\$0	\$0	\$21,500

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

**MIFFLIN TOWNSHIP
RICHLAND COUNTY**

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

	<u>Governmental Fund Types</u>				<u>Fiduciary Fund-Type</u>	<u>Totals (Memorandum Only)</u>
	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Non-Expendable Trust</u>	
Cash Receipts:						
Local Taxes	\$79,725	\$682,634				\$762,359
Intergovernmental	84,790	283,150				367,940
Special Assessments				\$15,923		15,923
Charges for Services		103,968				103,968
Licenses, Permits, and Fees	2,187					2,187
Earnings on Investments	21,992	1,378			\$26	23,396
Other	2,494	48,348				50,842
Total Cash Receipts	<u>191,188</u>	<u>1,119,478</u>	<u>0</u>	<u>15,923</u>	<u>26</u>	<u>1,326,615</u>
Cash Disbursements:						
Current:						
General Government	142,547					142,547
Public Safety		548,427				548,427
Public Works	65,568	484,411				549,979
Debt Service:						
Redemption of Principal		42,732		8,000		50,732
Interest and Fiscal Charges		6,994		520		7,514
Capital Outlay		17,392		7,375		24,767
Total Cash Disbursements	<u>208,115</u>	<u>1,099,956</u>	<u>0</u>	<u>15,895</u>	<u>0</u>	<u>1,323,966</u>
Total Receipts Over/(Under) Disbursements	<u>(16,927)</u>	<u>19,522</u>	<u>0</u>	<u>28</u>	<u>26</u>	<u>2,649</u>
Other Financing Receipts:						
Other Sources	544					544
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements	(16,383)	19,522	0	28	26	3,193
Fund Cash Balances, January 1	315,452	486,486	\$2,202	12,295	855	817,290
Fund Cash Balances, December 31	<u>\$299,069</u>	<u>\$506,008</u>	<u>\$2,202</u>	<u>\$12,323</u>	<u>\$881</u>	<u>\$820,483</u>
Reserves for Encumbrances, December 31	<u>\$1,259</u>	<u>\$11,400</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$12,659</u>

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

**MIFFLIN TOWNSHIP
RICHLAND COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2002 AND 2001**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the Entity

Mifflin Township, Richland County, Ohio, (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 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. 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 included in the fund cash balances. Accordingly, purchase 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.

Repurchase agreements 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 has the following significant Special Revenue Fund:

Fire District Fund – This fund receives tax receipts for providing fire protection to the Township.

**MIFFLIN TOWNSHIP
RICHLAND COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2002 AND 2001
(Continued)**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Fund Accounting (Continued)

3. Debt Service Fund

This fund was used to accumulate resources for the payment of bond indebtedness.

4. Capital Projects Funds

These funds are used to account for receipts that are restricted for the acquisition or construction of major capital projects (except those financed through enterprise or trust funds). The Township has the following significant Capital Projects Funds:

Lighting Assessment Fund – This fund receives local taxes assessed on property owners for the purpose of improving lighting on certain streets in the Township.

Sylvan Drive Improvement Bond Fund – This fund received monies from a County special assessment to pay the costs of improvements to Sylvan Drive.

5. Fiduciary Fund (Trust Fund)

This fund is used to account for resources restricted by legally binding trust agreements. The Township has the following Fiduciary Fund:

Cemetery Bequest Fund – This fund is used to account for donations made to the cemetery. The interest earned on these monies is used to assist in the upkeep of the cemetery.

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 level of control and appropriations may not exceed estimated resources. The Board of Trustees must annually approve the 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.

**MIFFLIN TOWNSHIP
RICHLAND COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2002 AND 2001
(Continued)**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Budgetary Process

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 2002 and 2001 budgetary activity appears in Note 3.

F. Property, Plant and Equipment

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

G. Accumulated Leave

In certain circumstances, such as upon leaving employment, employees are entitled to cash payments for unused leave. Unpaid leave is not reflected as a liability under the Township's basis of accounting.

2. EQUITY IN POOLED CASH AND INVESTMENTS

The Township maintains a cash and investment 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>2002</u>	<u>2001</u>
Demand deposits	\$ 71,570	\$ 83,063
Repurchase agreement	<u>779,543</u>	<u>737,420</u>
Total Deposits and Investments	<u><u>\$ 851,113</u></u>	<u><u>\$ 820,483</u></u>

Deposits are insured by the Federal Depository Insurance Corporation.

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.

**MIFFLIN TOWNSHIP
RICHLAND COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2002 AND 2001**

3. BUDGETARY ACTIVITY

Budgetary activity for the years ended December 31, 2002 and 2001 follows:

2002 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$215,134	\$156,483	(\$58,651)
Special Revenue	1,010,202	1,123,829	113,627
Debt Service	0	0	0
Capital Projects	16,000	15,344	(656)
Non-Expendable Trust	10	11	1
Total	\$1,241,346	\$1,295,667	\$54,321

2002 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$377,345	\$201,905	\$175,440
Special Revenue	1,259,860	1,077,118	182,742
Debt Service	0	0	0
Capital Projects	23,237	7,514	15,723
Non-Expendable Trust	300	0	300
Total	\$1,660,742	\$1,286,537	\$374,205

2001 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$195,250	\$191,732	(\$3,518)
Special Revenue	995,550	1,119,478	123,928
Debt Service	0	0	0
Capital Projects	19,000	15,923	(3,077)
Non-Expendable Trust	10	26	16
Total	\$1,209,810	\$1,327,159	\$117,349

**MIFFLIN TOWNSHIP
RICHLAND COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2002 AND 2001
(Continued)**

3. BUDGETARY ACTIVITY (Continued)

2001 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$385,176	\$209,374	\$175,802
Special Revenue	1,239,582	1,111,356	128,226
Debt Service	0	0	0
Capital Projects	23,402	15,895	7,507
Non-Expendable Trust	300	0	300
Total	\$1,648,460	\$1,336,625	\$311,835

4. PROPERTY TAX

Real property taxes become a lien on January 1 preceding the October 1 date for which rates are adopted by the 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 payments, 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, 2002 was as follows:

	Principal	Interest Rate
General Obligation Note	\$ 15,667	6.35%
Loader Tractor Lease Purchase	40,578	5.75%
Fire Truck Lease Purchase	182,152	4.84%
Total	\$ 238,397	

The general obligation note was issued in 2000 for the purchase of a new ambulance squad vehicle. This note will be repaid in annual installments over 3 years.

The loader tractor lease purchase agreement was entered into in 2000 for the purpose of obtaining a loader tractor. The lease is collateralized by a security interest in the tractor loader. This lease will be paid in annual installments over 5 years beginning in 2000.

**MIFFLIN TOWNSHIP
RICHLAND COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2002 AND 2001
(Continued)**

5. DEBT (Continued)

The fire truck lease purchase agreement was entered into in 2002 for the purpose of obtaining a fire truck. The lease will be paid in annual installments over 6 years beginning in 2003.

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

Year ending December 31:	Loader-Tractor Lease Purchase	General Obligation Note	Fire Truck Lease Purchase
2003	\$ 21,581	\$ 16,662	\$ 35,704
2004	21,581		35,704
2005	-		35,704
2006	-		35,704
2007			35,704
2008	-		35,704
Total	<u>\$ 43,162</u>	<u>\$ 16,662</u>	<u>\$ 214,224</u>

6. RETIREMENT SYSTEMS

The Township's certified Fire Fighters belong to the Ohio 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. These plans provide 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. For 2002 and 2001, members of OP&F participants contributed 10% of their wages. The Township contributed an amount equal to 24% of their wages to OP&F. PERS members contributed 8.5% of their gross salaries. The Township contributed an amount equal to 13.55% of participants' gross salaries for 2002 and 2001. The Township has paid all contributions required through December 31, 2002.

7. RISK MANAGEMENT

The Township belongs to the Ohio Government Risk Management Plan (the "Plan"), an unincorporated non-profit association with over 600 governmental members providing a formalized, jointly administered self-insurance risk management program and other administrative services.

Pursuant to Section 2744.081 of the Ohio Revised Code, the Plan is deemed a separate legal entity. The Plan provides property, liability, error and omissions, law enforcement, automobile, excess liability, crime, surety and bond, inland marine and other coverages, modified for each member's needs. The Plan pays judgments, settlements and other expenses resulting from covered claims that exceed the member's deductible.

**MIFFLIN TOWNSHIP
RICHLAND COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2002 AND 2001
(Continued)**

7. RISK MANAGEMENT (Continued)

The Plan uses conventional insurance coverages and reinsures these coverages 100%, rather than using a risk pool of member funds to pay individual and collective losses. Therefore, the individual members are only responsible for their self-retention (deductible) amounts which vary from member to member.

The Township also provides health and life insurance for full-time employees through a private carrier.

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**Auditor of State
Betty Montgomery**

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

Mifflin Township
Richland County
2326 Park Avenue East
Mansfield, Ohio 44903

To the Board of Trustees:

We have audited the accompanying financial statements of Mifflin Township, Richland County, Ohio, (the Township) as of and for the years ended December 31, 2002 and 2001, and have issued our report thereon dated March 11, 2003. We conducted our audits 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 audits and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*. However, we noted certain immaterial instances of noncompliance that we have reported to management of the Township in a separate letter dated March 11, 2003.

Internal Control Over Financial Reporting

In planning and performing our audits, 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 certain 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 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. Reportable conditions are described in the accompanying Schedule of Findings as items 2002-40570-001 and 2002-40570-002. We also noted another matter involving the internal control over financial reporting that does not require inclusion in this report, that we have reported to management of the Township in a separate letter dated March 11, 2003.

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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 believe none of the reportable conditions described above are material weaknesses.

This report is intended solely for the information and use of the Audit Committee, 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 that reads "Betty Montgomery". The signature is written in a cursive, flowing style.

Betty Montgomery
Auditor of State

March 11, 2003

**MIFFLIN TOWNSHIP
RICHLAND COUNTY**

**SCHEDULE OF FINDINGS
DECEMBER 31, 2002 AND 2001**

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

Reportable Conditions

FINDING NUMBER 2002-40570-001

Charges for Services and Service Organization Controls

The Township has delegated the collection of revenues for ambulance services, which is a significant accounting function, to a third-party administrator. The Township has not established procedures to determine whether the service organization has sufficient controls in place and operating effectively to reduce the risk that revenue recovery services have not been completely and accurately processed in accordance with the Revenue Recovery Service Agreement ("Service Agreement"). Additionally, the Township fire department does have procedures and does not maintain documentation to compare or reconcile services performed and amounts billed to the amounts received.

We recommend the Township implement procedures to assure the completeness and accuracy of revenue recovery services processed by its third-party administrator. Such procedures might include independent reviews, comparisons, or calculations performed by the Township; an independent evaluation of third-party administrator controls, as discussed below (SAS 70 report); or a combination of both.

Statement on Auditing Standards (SAS) No. 70 as amended, prescribes standards for reporting on the processing (i.e. control design and operation) of transactions by service organizations. An unqualified Tier II "Report on Policies and Procedures Placed in Operation and Tests of Operating Effectiveness" in accordance with SAS No. 70, should provide the Township with an appropriate level of assurance that revenue recovery services are being processed in conformance with the Service Agreement.

We recommend the Township specify in the Service Agreement with the third-party administrator that an annual Tier II SAS 70 audit report be performed. The Township should be provided a copy of the SAS 70 report timely and should review the report's contents. A SAS 70 audit report should be conducted in accordance with American Institute of Certified Public Accountants' (AICPA) standards by a firm registered and considered in "good standing" with the Accountancy Board of the respective State.

In the absence of a Tier II SAS 70 report the Township should perform a comparison or reconciliation of services provided to amounts billed and amounts collected. The Township should also follow-up on selected and significant (or unusual) uncollected billings to determine they have been handled in accordance with the Service Agreement terms. These procedures should be documented. Such procedures would help ensure the third-party administrator is properly billing customers for services provided, and that amounts billed have been collected or written-off in accordance with the Service Agreement.

FINDING NUMBER 2002-40570-002

Receipt and Disbursement Coding

The Township did not always properly code and classify receipts and disbursements. For example, various intergovernmental receipts such as homestead/rollback, gas tax, and motor vehicle license tax were improperly classified. In addition, debt payments were posted to Public Safety and Public Works expenditures instead of Debt Service Principal and Interest payments. Various reclassifications and adjustments were necessary and such reclassifications and adjustments are reflected in the accompanying financial statements.

We recommend the Clerk and Assistant Clerk review the remittance slip provided with the warrant from the providing source so proper and accurate coding and classification of the Township's receipts occurs. We also recommend that the clerk establish a debt service expenditure line item for funds in which debt is being paid.

MIFFLIN TOWNSHIP
RICHLAND COUNTY

SCHEDULE OF PRIOR AUDIT FINDINGS
DECEMBER 31, 2002

<u>Finding Number</u>	<u>Finding Summary</u>	<u>Fully Corrected?</u>	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No <u>Longer Valid</u> ; <i>Explain:</i>
2000-40570-001	5705.41 (D) – Prior Certification of Funds	Yes	



**Auditor of State
Betty Montgomery**

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MIFFLIN TOWNSHIP

RICHLAND 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
APRIL 17, 2003**