

Scott Township

Adams County

January 1, 2010 through December 31, 2011

Years Audited Under GAGAS: 2011 and 2010



## **Caudill & Associates, CPA**

725 5<sup>th</sup> Street Portsmouth, OH 45662

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# Dave Yost • Auditor of State

Board of Trustees  
Scott Township  
6493 Tri-County Road  
Seaman, Ohio 45679

We have reviewed the *Independent Auditor's Report* of Scott Township, Adams County, prepared by Caudill & Associates, CPAs, for the audit period January 1, 2010 through December 31, 2011. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code. The Auditor of State did not audit the accompanying financial statements and, accordingly, we are unable to express, and do not express an opinion on them.

The financial statements in the attached report are presented in accordance with a regulatory basis of accounting prescribed or permitted by the Auditor of State. Due to a February 2, 2005 interpretation from the American Institute of Certified Public Accountants (AICPA), modifications were required to the *Independent Auditor's Report* on your financial statements. While the Auditor of State does not legally require your government to prepare financial statements pursuant to Generally Accepted Accounting Principles (GAAP), the AICPA interpretation requires auditors to formally acknowledge that you did not prepare your financial statements in accordance with GAAP. The attached report includes an opinion relating to GAAP presentation and measurement requirements, but does not imply the statements are misstated under the non-GAAP regulatory basis. The *Independent Auditor's Report* also includes an opinion on the financial statements using the regulatory format the Auditor of State permits.

Our review was made in reference to the applicable sections of legislative criteria, as reflected by the Ohio Constitution, and the Revised Code, policies, procedures and guidelines of the Auditor of State, regulations and grant requirements. Scott Township is responsible for compliance with these laws and regulations.

A handwritten signature in black ink that reads "Dave Yost".

Dave Yost  
Auditor of State

September 27, 2012

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**Scott Township - Adams**  
Adams County  
*Table of Contents*  
*For the Years Ended December 31, 2011 and 2010*

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<u>Title</u>	<u>Page</u>
Independent Auditor's Report .....	1
Combined Statement of Cash Receipts, Cash Disbursements and Changes in Fund Cash Balances – All Governmental Fund Types - For the Year Ended December 31, 2011 .....	3
Combined Statement of Cash Receipts, Cash Disbursements and Changes in Fund Cash Balances – All Governmental Fund Types - For the Year Ended December 31, 2010 .....	4
Notes to the Financial Statements .....	5
Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With <i>Government Auditing Standards</i> .....	12
Schedule of Prior Audit Findings .....	14

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## Independent Auditor's Report

Scott Township  
Adams County  
6493 Tri-County Road  
Seaman, Ohio 45679

To the Township Board of Trustees:

We have audited the accompanying financial statements of Scott Township, Adams County, (the Township) as of, and for the years ended December 31, 2011 and 2010. 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 the Comptroller General of the United States' *Government Auditing Standards*. Those standards require that we plan and perform the audit to reasonably assure 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 our audit provides a reasonable basis for our opinion.

As described more fully in Note 1, the Township has prepared these financial statements using accounting practices the Auditor of State prescribes or permits. These practices differ from accounting principles generally accepted in the United States of America (GAAP). Although we cannot reasonably determine the effects on the financial statements of the variances between these regulatory accounting practices and GAAP, we presume they are material.

Instead of the combined funds the accompanying financial statements present, GAAP require presenting entity wide statements and also presenting the Township's larger (i.e. major) funds separately. While the Township does not follow GAAP, generally accepted auditing standards requires us to include the following paragraph if the statements do not substantially conform to GAAP presentation requirements. The Auditor of State permits, but does not require Townships to reformat their statements. The Township has elected not to follow GAAP statement formatting requirements. The following paragraph does not imply the amounts reported are materially misstated under the accounting basis the Auditor of State permits. Our opinion on the fair presentation of the amounts reported pursuant to its non-GAAP basis is in the second following paragraph.

In our opinion, because of the effects of the matter discussed in the preceding two paragraphs, the financial statements referred to above for the years ended December 31, 2011 and 2010 do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the Township as of December 31, 2011 and 2010, or its changes in financial position for the years then ended.

Scott Township  
Adams County  
Independent Auditor's Report

Also, in our opinion, the financial statements referred to above present fairly, in all material respects, the combined fund cash balances of Scott Township, Adams County, as of December 31, 2011 and 2010, and its combined cash receipts and disbursements for the years then ended on the accounting basis Note 1 describes.

As described in Note 1. G, during 2011, Scott Township adopted Governmental Accounting Standards Board Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 27, 2012, on our consideration of the Township's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. While we did not opine on the internal control over financial reporting or on compliance, that report describes the scope of our testing of internal control over financial reporting and compliance, and the results of that testing. That report is an integral part of an audit performed in accordance with *Government Auditing Standards*. You should read it in conjunction with this report in assessing the results of our audit.

*Caudill & Associates, CPA*

Caudill & Associates, CPA  
June 27, 2012



**Scott Township**  
**Adams County**  
*Combined Statement of Cash Receipts, Cash Disbursements and*  
*Changes in Fund Cash Balances*  
*All Governmental Fund Types*  
*For the Year Ended December 31, 2011*

	Governmental Fund Types			Totals (Memorandum Only)
	General	Special Revenue	Permanent	
Cash Receipts:				
Property and Local Taxes	\$ 11,056	\$ 114,257	\$ -	\$ 125,313
Intergovernmental	17,722	130,613	-	148,335
Earnings on Investments	190	382	224	796
Miscellaneous	4,339	3,863	-	8,202
<b>Total Cash Receipts</b>	<b>33,307</b>	<b>249,115</b>	<b>224</b>	<b>282,646</b>
Cash Disbursements:				
Current:				
General Government	25,893	-	-	25,893
Public Safety	-	46,809	-	46,809
Public Works	1,182	127,077	-	128,259
Health	2,500	26,613	200	29,313
Capital Outlay	-	31,607	-	31,607
Debt Service:				
Redemption of Principal	-	15,000	-	15,000
Interest and Fiscal Charges	-	1,422	-	1,422
<b>Total Cash Disbursements</b>	<b>29,575</b>	<b>248,528</b>	<b>200</b>	<b>278,303</b>
Net Change in Fund Cash Balances	3,732	587	24	4,343
Fund Cash Balances, January 1	9,676	179,817	6,122	195,615
Fund Cash Balance, December 31				
Nonspendable	-	-	6,146	6,146
Restricted	-	180,404	-	180,404
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned (Deficit)	13,408	-	-	13,408
<b>Fund Cash Balances, December 31</b>	<b>\$ 13,408</b>	<b>\$ 180,404</b>	<b>\$ 6,146</b>	<b>\$ 199,958</b>

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

**Scott Township**  
**Adams County**  
*Combined Statement of Cash Receipts, Cash Disbursements and*  
*Changes in Fund Cash Balances*  
*All Governmental Fund Types*  
*For the Year Ended December 31, 2010*

	Governmental Fund Types			Totals (Memorandum Only)
	General	Special Revenue	Permanent	
Cash Receipts:				
Property and Local Taxes	\$ 15,017	\$ 119,094	\$ -	\$ 134,111
Intergovernmental	15,844	118,737	-	134,581
Earnings on Investments	390	779	224	1,393
Miscellaneous	73	6,438	-	6,511
<b>Total Cash Receipts</b>	<b>31,324</b>	<b>245,048</b>	<b>224</b>	<b>276,596</b>
Cash Disbursements:				
Current:				
General Government	34,256	-	-	34,256
Public Safety	-	52,525	-	52,525
Public Works	1,200	81,038	-	82,238
Health	2,148	16,360	-	18,508
Capital Outlay	-	23,510	-	23,510
Debt Service:				
Redemption of Principal	-	15,000	-	15,000
Interest and Fiscal Charges	-	2,023	-	2,023
<b>Total Cash Disbursements</b>	<b>37,604</b>	<b>190,456</b>	<b>-</b>	<b>228,060</b>
<b>Total Receipts Over Disbursements</b>	<b>(6,280)</b>	<b>54,592</b>	<b>224</b>	<b>48,536</b>
Fund Cash Balances, January 1	15,956	125,225	5,898	147,079
Fund Cash Balances, December 31	<u>\$ 9,676</u>	<u>\$ 179,817</u>	<u>\$ 6,122</u>	<u>\$ 195,615</u>

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

**Scott Township**  
**Adams County**  
*Notes to the Financial Statements*  
*For the Years Ended December 31, 2011 and 2010*

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**Note 1 – Summary of Significant Accounting Policies**

**A. Description of the Entity**

The constitution and laws of the State of Ohio establish the rights and privileges of Scott Township, Adams County, (the Township), as a body corporate and politic. A publicly-elected three-member Board of Trustees directs the Township. The Township provides road and bridge maintenance, cemetery maintenance and fire protection.

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

**B. Basis of Accounting**

These financial statements follow the basis of accounting the Auditor of State prescribes or permits. This basis is similar to the cash receipts and disbursements basis of accounting. The Township recognizes receipts when received in cash rather than when earned, and recognizes disbursements when paid rather than when a liability is incurred. Budgetary presentations report budgetary expenditures when a commitment is made (i.e., when an encumbrance is approved).

These statements adequately disclose material matters, as the Auditor of State prescribes or permits.

**C. Cash Deposits**

The Township funds are deposited in an interest-bearing checking account and certificates of deposit with local commercial banks. All deposits 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 reports all financial resources except those required to be accounted for in another fund.

**2. Special Revenue Funds**

These funds account for proceeds of 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 for constructing, maintaining, and repairing Township roads.

*Fire Levy Fund* - This fund receives tax money to pay for maintenance and repair of fire department equipment and buildings, purchase of equipment, and payment to volunteer firefighters.

**Note 1 – Summary of Significant Accounting Policies (Continued)**

**3. Permanent Fund**

This fund received money from a Hopkins family cemetery bequest and earns interest from a certificate of deposit.

**E. Budgetary Process**

The Ohio Revised Code requires that each fund (except certain agency funds) be budgeted annually.

**1. Appropriations**

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

**2. Estimated Resources**

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

**3. Encumbrances**

The Ohio Revised Code requires the Township to reserve (encumber) appropriations when individual commitments are made. Encumbrances outstanding at year-end are carried over and need not be re-appropriated. The Township did not have any outstanding encumbrances at year end.

A summary of 2011 and 2010 budgetary activity appears in Note 3.

**F. Property, Plant, and Equipment**

The Township records disbursements for acquisitions of property, plant, and equipment when paid. The accompanying financial statements do not report these items as assets.

**G. Fund Balance**

For December 31, 2011, Fund balance is divided into five classifications based primarily on the extent to which the Township must observe constraints imposed upon the use of its governmental-fund resources. The classifications are as follows:

**1. Nonspendable**

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

**Scott Township**  
**Adams County**  
*Notes to the Financial Statements*  
*For the Years Ended December 31, 2011 and 2010*

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**G. Fund Balance (Continued)**

**2. Restricted**

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

**3. Committed**

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

**4. Assigned**

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

**5. Unassigned**

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

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

**Note 2 – Equity in Pooled Cash and Investments**

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

	<u>2011</u>	<u>2010</u>
Demand Deposits	\$194,958	\$190,615
Certificates of Deposit	5,000	5,000
Total Deposit	<u>\$199,958</u>	<u>\$195,615</u>

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

**Scott Township**  
**Adams County**  
*Notes to the Financial Statements*  
*For the Years Ended December 31, 2011 and 2010*

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**Note 3 – Budgetary Activity**

Budgetary activity for the years ending December 31, 2011 and 2010 follows:

2011 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$39,710	\$33,307	\$(6,403)
Special Revenue	214,232	249,115	34,883
Permanent	100	224	124
Total	\$254,042	\$282,646	\$28,604

2011 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$38,750	\$29,575	\$9,175
Special Revenue	390,500	248,528	141,972
Permanent	1,100	200	900
Total	\$430,350	\$278,303	\$152,047

2010 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$29,237	\$31,324	\$2,087
Special Revenue	213,882	245,048	31,166
Permanent	100	224	124
Total	\$243,219	\$276,596	\$33,377

2010 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$44,700	\$37,604	\$7,096
Special Revenue	335,200	190,456	144,744
Permanent	950	-	950
Total	\$380,850	\$228,060	\$152,790

**Note 4 - Property Tax**

Real property taxes become a lien on January 1 preceding the October 1 date for which the Trustees adopt tax rates. The State Board of Tax Equalization adjusts these rates for inflation. Property taxes are also reduced for applicable homestead and rollback deductions. The financial statements include homestead and rollback amounts the State pays as intergovernmental receipts. Payments are due to the County by December 31. If the property owner elects to pay semiannually, the first half is due December 31. The second half payment is due the following June 20.

Tangible personal property tax is assessed by the property owners, who must file a list of such property to the County by each April 30.

**Scott Township**  
**Adams County**  
*Notes to the Financial Statements*  
*For the Years Ended December 31, 2011 and 2010*

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**Note 4 - Property Tax (Continued)**

The County is responsible for assessing property, and for billing, collecting, and distributing all property taxes on behalf of the Township.

**Note 5 - Debt**

On October 31<sup>st</sup> 2007, Scott Township issued a \$90,000 Fire Department Bond which was purchased by First State Bank of Adams County. The bond was issued to help finance the purchase of a Ladder Truck and Land, located next to the fire house. The proceeds from this bond were paid to the Township upon issuance of the bonds.

The bond called for 4.75% interest to be paid per annum, payable on each May 1 and November 1, beginning May 1<sup>st</sup>, 2008. Then bond schedule called for a 6 year payout.

Debt outstanding at December 31, 2011 was as follows:

	Principal Outstanding 12/31/09	Additions	Deletions	Principal Outstanding 12/31/10	Additions	Deletions	Principal Outstanding 12/31/11	Amounts Due Within One Year
2007 Fire House Bond	\$50,512	-	\$15,000	\$35,512	-	\$15,000	\$20,512	\$15,000

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

Year Ending December 31:	Fire House Bond	
	Principle	Interest
2012	15,000	1,442
2013	5,512	721
Total	<u>\$20,512</u>	<u>\$2,163</u>

**Note 6 – Retirement Systems**

The Township’s officials and employees (excluding volunteer firefighters) belong to the Ohio Public Employees Retirement System (OPERS). OPERS is a cost-sharing, multiple-employer plan. The Ohio Revised Code prescribes this plan’s benefits, which include post-retirement healthcare, and survivor and disability benefits.

The Ohio Revised Code also prescribes contribution rates. For 2011 and 2010, OPERS members contributed 10% of their gross salaries, and the Township contributed an amount equaling 14% of participants’ gross salaries. The Township has paid all contributions required through December 31, 2011.

**Scott Township**  
**Adams County**  
*Notes to the Financial Statements*  
*For the Years Ended December 31, 2011 and 2010*

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**Note 7 – Risk Management**

The Township is exposed to various risks of property and casualty losses, and injuries to employees.

The Township insures against injuries to employees through the Ohio Bureau of Worker’s Compensation.

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 coverage for its members. American Risk Pooling Consultants, Inc. (ARPCO), a division of York Insurance Services Group, Inc. (York), functions as the administrator of OTARMA and provides underwriting, claims, loss control, risk management, and reinsurance services for OTARMA. OTARMA is a member of the American Public Entity Excess Pool (APEEP), which is also administered by ARPCO. 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 and Property Coverage

APEEP provides OTARMA with an excess risk-sharing program. Under this arrangement, OTARMA retains insured risks up to an amount specified in the contracts. At December 31, 2010, OTARMA retained \$350,000 for casualty claims and \$150,000 for property claims.

The aforementioned casualty and property reinsurance agreement does 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, 2010 and 2009 (the latest information available):

	<u>2010</u>	<u>2009</u>
<u>Assets</u>	<u>\$35,855,252</u>	<u>\$38,982,088</u>
<u>Liabilities</u>	<u>(10,664,724)</u>	<u>(12,880,766)</u>
<u>Net Assets</u>	<u>\$25,190,528</u>	<u>\$26,101,322</u>

At December 31, 2010 and 2009, respectively, the liabilities above include approximately \$9.9 and \$12.0 million of estimated incurred claims payable. The assets above also include approximately \$9.5 and \$11.5 million of unpaid claims to be billed to approximately 940 member governments in the future, as of December 31, 2010 and 2009, respectively. These amounts will be included in future contributions from members when the related claims are due for payment. As of December 31, 2010, the Township’s share of these unpaid claims collectible in future years is approximately \$7,014.

Based on discussions with OTARMA, the expected rates OTARMA charges to compute member contributions, which are used to pay claims as they become due, are not expected to change significantly from those used to determine the historical contributions detailed below. By contract, the annual liability of each member is limited to the amount of financial contributions required to be made to OTARMA for each year of membership.



**Scott Township**  
**Adams County**  
*Notes to the Financial Statements*  
*For the Years Ended December 31, 2011 and 2010*

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**Note 7 – Risk Management (Continued)**

**Contributions to OTARMA**

<b><u>2011</u></b>	<b><u>2010</u></b>
\$9,478	\$8,022

After one year of membership, a member may withdraw on the anniversary of the date of joining OTARMA, if the member notifies OTARMA in writing 60 days prior to the anniversary date. Upon withdrawal, members are eligible for a full or partial refund of their capital contributions, minus the subsequent year's contribution. Withdrawing members have no other future obligation to the pool. Also upon withdrawal, payments for all casualty claims and claim expenses become the sole responsibility of the withdrawing member, regardless of whether a claim occurred or was reported prior to the withdrawal.



## Caudill & Associates, CPA

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### **Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Required by *Government Auditing Standards***

Scott Township  
Adams County  
6493 Tri-County Road  
Seaman, Ohio 45679

To the Township Board of Trustees:

We have audited the financial statements of Scott Township, Adams County, (the Township) as of and for the years ended December 31, 2011 and 2010, and have issued our report thereon dated June 27, 2012, wherein we noted the Township adopted Governmental Accounting Standards Board Statement No. 54 (GASB 54) in 2011. The Township followed accounting practices the Auditor of State prescribes rather than accounting principles generally accepted in the United States of America. 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 the Comptroller General of the United States' *Government Auditing Standards*.

#### **Internal Control Over Financial Reporting**

In planning and performing our audit, we considered the Township's internal control over financial reporting as a basis for designing our audit procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of opining on the effectiveness of the Township's internal control over financial reporting. Accordingly, we have not opined on the effectiveness of the Township's internal control over financial reporting.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, when performing their assigned functions, to prevent, or detect and timely correct misstatements. A *material weakness* is a deficiency, or combination of internal control deficiencies resulting in more than a reasonable possibility that a material misstatement of the Government's financial statements will not be prevented, or detected and timely corrected.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider material weaknesses, as defined above.

Scott Township

Adams County

Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With *Government Auditing Standards*

### **Compliance and Other Matters**

As part of reasonably assuring whether the Township's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and accordingly, we do not express an opinion. The results of our tests disclosed no instances of noncompliance or other matters we must report under *Government Auditing Standards*.

We intend this report solely for the information and use of management, Board of Trustees, Auditor of State and others within the Township. We intend it for no one other than these specified parties.

*Caudill & Associates, CPA*

Caudill & Associates, CPA

June 27, 2012

Scott Township  
Adams County  
*Schedule of Prior Audit Findings*  
For the Years Ended December 31, 2011 and 2010

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Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; Explain
2009-001	Material Weakness – Misclassification of Receipts and Disbursements	Yes	Finding no longer Valid
2009-002	Ohio Revised Code Section 5705.36(A)(4) – Appropriations exceeding available resources	Yes	Finding no longer Valid



# Dave Yost • Auditor of State

SCOTT TOWNSHIP

ADAMS COUNTY

## CLERK'S CERTIFICATION

This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.

*Susan Babbitt*

CLERK OF THE BUREAU

CERTIFIED  
OCTOBER 11, 2012