



Dave Yost • Auditor of State

**WILLSHIRE TOWNSHIP
VAN WERT COUNTY**

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Dave Yost • Auditor of State

INDEPENDENT AUDITOR'S REPORT

Willshire Township
Van Wert County
13289 State Route 49
Ohio City, Ohio 45874

To the Board of Trustees:

Report on the Financial Statements

We have audited the accompanying financial statements and related notes of Willshire Township, Van Wert County, (the Township) as of and for the years ended December 31, 2013 and 2012.

Management's Responsibility for the Financial Statements

Management is responsible for preparing and fairly presenting these financial statements in accordance with the financial reporting provisions Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D) permit; this responsibility includes designing, implementing and maintaining internal control relevant to preparing and fairly presenting financial statements free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to opine on these financial statements based on our audit. We audited in accordance with auditing standards generally accepted in the United States of America and the financial audit standards in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require us to plan and perform the audit to reasonably assure the financial statements are free from material misstatement.

An audit requires obtaining evidence about financial statement amounts and disclosures. The procedures selected depend on our judgment, including assessing the risks of material financial statement misstatement, whether due to fraud or error. In assessing those risks, we consider internal control relevant to the Township's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not to the extent needed to opine on the effectiveness of the Township's internal control. Accordingly, we express no opinion. An audit also includes evaluating the appropriateness of management's accounting policies and the reasonableness of their significant accounting estimates, as well as our evaluation of the overall financial statement presentation.

We believe the audit evidence we obtained is sufficient and appropriate to support our audit opinion.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 1 of the financial statements, the Township prepared these financial statements using the accounting basis permitted by the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D), which is an accounting basis other than accounting principles generally accepted in the United States of America, to satisfy requirements.

The effects on the financial statements of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles* paragraph, the financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the Township as of December 31, 2013 and 2012, or changes in financial position thereof for the years then ended.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statements referred to above present fairly, in all material respects, the combined cash balances of Willshire Township, Van Wert County, as of December 31, 2013 and 2012 and its combined cash receipts and disbursements for the years then ended in accordance with the financial reporting provisions Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D) permit, described in Note 1.

Emphasis of Matter

As described in Note 7, the Township restated the fund balances for General Fund and Special Revenue Fund Type as of January 1, 2012.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated May 1, 2014, 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. That report describes the scope of our internal control testing over financial reporting and compliance, and the results of that testing, and does not opine on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Township's internal control over financial reporting and compliance.



Dave Yost
Auditor of State

Columbus, Ohio

May 1, 2014

**WILLSHIRE TOWNSHIP
VAN WERT COUNTY**

**COMBINED STATEMENT OF RECEIPTS, DISBURSEMENTS
AND CHANGES IN FUND BALANCES (CASH BASIS)
ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2013**

	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>	<u>Totals (Memorandum Only)</u>
Cash Receipts:				
Property and Other Local Taxes	\$24,339	\$64,611		\$88,950
Payment in Lieu of Taxes			\$9,477	9,477
Licenses, Permits and Fees	300	1,200		1,500
Intergovernmental	50,091	113,346	488	163,925
Miscellaneous	331	466		797
Total Cash Receipts	<u>75,061</u>	<u>179,623</u>	<u>9,965</u>	<u>264,649</u>
Cash Disbursements:				
Current:				
General Government	91,646	9,312		100,958
Public Safety		30,423		30,423
Public Works		130,183		130,183
Health		1,275		1,275
Capital Outlay		1,694		1,694
Total Cash Disbursements	<u>91,646</u>	<u>172,887</u>		<u>264,533</u>
Net Change in Fund Cash Balances	(16,585)	6,736	9,965	116
Fund Cash Balances, January 1	<u>31,585</u>	<u>96,349</u>	<u>4,919</u>	<u>132,853</u>
Fund Cash Balances, December 31:				
Restricted		81,080	14,884	95,964
Committed		22,005		22,005
Unassigned (Deficit)	15,000			15,000
Fund Cash Balances, December 31	<u>\$15,000</u>	<u>\$103,085</u>	<u>\$14,884</u>	<u>\$132,969</u>

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

**WILLSHIRE TOWNSHIP
VAN WERT COUNTY**

**COMBINED STATEMENT OF RECEIPTS, DISBURSEMENTS
AND CHANGES IN FUND BALANCES (CASH BASIS)
ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2012**

	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>	<u>Totals (Memorandum Only)</u>
Cash Receipts:				
Property and Other Local Taxes	\$24,285	\$63,999		\$88,284
Payment in Lieu of Taxes			9,578	9,578
Licenses, Permits and Fees	600	1,400		2,000
Intergovernmental	44,743	113,045	495	158,283
Miscellaneous		500		500
Total Cash Receipts	<u>69,628</u>	<u>178,944</u>	<u>10,073</u>	<u>258,645</u>
Cash Disbursements:				
Current:				
General Government	64,167	11,420	600	76,187
Public Safety		29,100		29,100
Public Works		126,683		126,683
Health		650		650
Capital Outlay		250	28,333	28,583
Total Cash Disbursements	<u>64,167</u>	<u>168,103</u>	<u>28,933</u>	<u>261,203</u>
Net Change in Fund Cash Balances	5,461	10,841	(18,860)	(2,558)
Fund Cash Balances, January 1 (restated)	<u>26,124</u>	<u>85,508</u>	<u>23,779</u>	<u>135,411</u>
Fund Cash Balances, December 31:				
Restricted		77,070	4,919	81,989
Committed		19,279		19,279
Unassigned (Deficit)	31,585			31,585
Fund Cash Balances, December 31	<u>\$31,585</u>	<u>\$96,349</u>	<u>\$4,919</u>	<u>\$132,853</u>

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

**WILLSHIRE TOWNSHIP
VAN WERT COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2013 AND 2012**

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 Willshire Township, Van Wert 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, 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. Accounting Basis

These financial statements follow the accounting basis the Auditor of State prescribes or permits. This basis is similar to the cash receipts and disbursements accounting basis. 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 include adequate disclosure of material matters, as the Auditor of State prescribes or permits.

C. Deposits and Investments

Savings Accounts 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 accounts for and reports all financial resources not accounted for and reported in another fund.

2. Special Revenue Funds

These funds account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects. The Township had the following significant Special Revenue Fund•:

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

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

**WILLSHIRE TOWNSHIP
VAN WERT COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2013 AND 2012
(Continued)**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

3. Capital Project Funds

These funds account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets.. The Township had the following significant capital project fundK

Tax Increment Financing (TIF) Fund – This fund receives township tax increment financing to provide infrastructure improvements including street and related improvements, to facilitate the development of commercial, industrial and agricultural properties.

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. 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 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

A summary of 2013 and 2012 budgetary activity appears in Note 3.

F. Fund Balance

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. Non-spendable

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

**WILLSHIRE TOWNSHIP
VAN WERT COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2013 AND 2012
(Continued)**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (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.

G. 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.

2. EQUITY in Pooled Deposits

The Township maintains a deposit pool all funds use. The Ohio Revised Code prescribes allowable deposits. The carrying amount of deposits at December 31 was as follows:

	<u>2013</u>	<u>2012</u>
Demand Deposits	<u>\$132,969</u>	<u>\$132,853</u>

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

**WILLSHIRE TOWNSHIP
VAN WERT COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2013 AND 2012
(Continued)**

3. BUDGETARY ACTIVITY

Budgetary activity for the years ending December 31, 2013 and 2012 follows:

2013 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$77,076	\$75,061	(\$2,015)
Special Revenue	181,184	179,623	(1,561)
Capital Projects	10,073	9,965	(108)
Total	<u>\$268,333</u>	<u>\$264,649</u>	<u>(\$3,684)</u>

2013 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$113,442	\$91,646	\$21,796
Special Revenue	272,022	172,887	99,135
Capital Projects	14,993		14,993
Total	<u>\$400,457</u>	<u>\$264,533</u>	<u>\$135,924</u>

2012 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$60,112	\$69,628	\$9,516
Special Revenue	178,042	178,944	902
Capital Projects	11,227	10,073	(1,154)
Total	<u>\$249,381</u>	<u>\$258,645</u>	<u>\$9,264</u>

2012 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$91,016	\$64,167	\$26,849
Special Revenue	258,769	168,103	90,666
Capital Projects	35,006	28,933	6,073
Total	<u>\$384,791</u>	<u>\$261,203</u>	<u>\$123,588</u>

4. PROPERTY TAX

Real property taxes become a lien on January 1 preceding the October 1 date for which the Trustees adopted 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.

Public utilities are also taxed on personal and real property located within the Township.

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

**WILLSHIRE TOWNSHIP
VAN WERT COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2013 AND 2012
(Continued)**

5. RETIREMENT SYSTEMS

The Township's employees belong to the Ohio Public Employees Retirement System (OPERS). OPERS is a cost-sharing, multiple-employer plans. The Ohio Revised Code prescribes this plan's benefits, which include postretirement healthcare and survivor and disability benefits.

The Ohio Revised Code also prescribes contribution rates. For 2013 and 2012, 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, 2013.

6. RISK MANAGEMENT

Commercial Insurance

The Township has obtained commercial insurance for the following risks:

- Comprehensive property and general liability;
- Vehicles; and
- Errors and omissions.

7. RESTATEMENT OF FUND BALANCE

For 2012, the Township adjusted the beginning balances for General Fund and Special Revenue Fund Type to reflect the audit adjustment from the 2006/2007 audit.

The restatement had the following effect on the fund type balances as of January 1, 2012:

Fund	December 31, 2011		January 1, 2012
	Ending Balance	Adjustments	Beginning Balance
General Fund Type	\$30,905	(\$4,781)	\$26,124
Special Revenue Fund Type	80,727	4,781	85,508
Totals	<u>\$111,632</u>	<u>\$0</u>	<u>\$111,632</u>

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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS REQUIRED BY *GOVERNMENT AUDITING STANDARDS*

Willshire Township
Van Wert County
13289 State Route 49
Ohio City, Ohio 45874

To the Board of Trustees:

We have audited, in accordance with auditing standards generally accepted in the United States and the Comptroller General of the United States' *Government Auditing Standards*, the financial statements of Willshire Township, Van Wert County, (the Township) as of and for the years ended December 31, 2013 and 2012, and the related notes to the financial statements, and have issued our report thereon dated May 1, 2014, wherein we noted the Township followed financial reporting provisions Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03 permit. Also as disclosed in Note 7, the Township restated the beginning the fund balances for the General Fund and Special Revenue Fund Type as of January 1, 2012.

Internal Control Over Financial Reporting

As part of our financial statement audit, we considered the Township's internal control over financial reporting (internal control) to determine the audit procedures appropriate in the circumstances to the extent necessary to support our opinions on the financial statements, but not to the extent necessary to opine on the effectiveness of the Township's internal control. Accordingly, we have not opined on it.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Therefore, unidentified material weaknesses or significant deficiencies may exist. However, as described in the accompanying schedule of findings we identified a certain deficiency in internal control over financial reporting, that we consider a material weakness.

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 a combination of internal control deficiencies resulting in a reasonable possibility that internal control will not prevent or detect and timely correct a material misstatement of the Township's financial statements. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider findings 2013-001 and 2013-002 as described in the accompanying schedule of findings to be material weaknesses.

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, opining 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 an instance of noncompliance or other matters we must report under *Government Auditing Standards* which is described in the accompanying schedule of findings as item 2013-002.

Purpose of this Report

This report only describes the scope of our internal control and compliance testing and our testing results, and does not opine on the effectiveness of the Township's internal control or on compliance. This report is an integral part of an audit performed under *Government Auditing Standards* in considering the Township's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive style with a large, looping initial "D".

Dave Yost
Auditor of State

Columbus, Ohio

May 1, 2014

**WILLSHIRE TOWNSHIP
VAN WERT COUNTY**

**SCHEDULE OF FINDINGS
DECEMBER 31, 2013 AND 2012**

FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS
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FINDING NUMBER 2013-001

Classification of Revenue – Material Weakness

All transactions were posted to the general ledger; however, not all transactions were posted to the correct line item accounts. The following items were not properly posted during 2013 and 2012:

- An auto regulation receipt was improperly posted to the Fire District fund in the amount of \$1,280 as a property and other local taxes receipt during 2013 rather than in the Motor Vehicle License Tax fund as an intergovernmental receipt.
- The Township received a Bureau of Workers Compensation refund during 2013 but improperly posted the receipt of \$597 into the Motor Vehicle License Tax Fund as an intergovernmental receipt, instead of properly posting it to the funds used to pay the BWC premiums in 2011, which were the Gas Tax Fund for \$466 and the General Fund for \$131, as a miscellaneous receipt.
- 2013 tax increment financing was posted as property taxes in the capital projects fund in the amount of \$9,965 rather than payment in lieu of taxes of \$9,477 and intergovernmental revenue for \$488, which represented a 100% error in the classification of revenue.
- 2012 tax increment financing was posted as property taxes in the capital projects fund in the amount of \$10,073 rather than payment in lieu of taxes of \$9,578 and intergovernmental revenue for \$495, which represented a 100% error in the classification of revenue.

The failure to properly post receipts could result in a material misstatement of the reported revenue line items as well as fund types. The accompanying financial statements and the Township's ledgers include the adjustments to properly state the Township's revenue activity for 2013 and 2012.

The Township should utilize AOS Bulletin 2010-003 and the UAN Chart of Accounts to determine which account code best represents the proper revenue line items while posting receipts.

Official's Response

We did not receive a response from the Officials to the Finding above.

FINDING NUMBER 2013-002

Allocation of Township Trustees Salary – Noncompliance / Material Weakness

Ohio Revised Code Section 505.24(C) sets forth the method by which township trustees' compensation should be allocated. This section is amplified by **Ohio Attorney General (OAG) Opinion 2004-036**. This Section requires that compensation of a township trustee must be paid from the Township General Fund or from such other restricted township funds, in such proportions based on the amount of time spent on matters related to the services rendered. In addition, OAG Opinion 2004-036 indicates trustees should establish administrative procedures to document the proportionate amount of trustees' salaries chargeable to other township funds based on the portion of time spent on matters related to the services rendered. The "administrative procedures" can be timesheets or a similar method of record keeping, as long as the trustee's document all time spent on township business and the type of service(s) performed, in a manner similar to trustee's paid salary compensation. If trustees do not document their time, then no part of salaries may be paid from these other funds. The requirements of Ohio Rev. Code 505.24(C) were noted in the prior audit report for Willshire Township for the years ended December 31, 2007 and 2006.

**FINDING NUMBER 2013-002
 (Continued)**

During the prior audit of years 2007 and 2006, the Township charged Trustees' salaries, related taxes and retirement (OPERS) to the Gas Tax fund in the amount of \$16,677, Road and Bridge fund in the amount of \$15,244, and Motor Vehicle License Tax fund in the amount of \$15,893 without required supporting documentation and did not make these adjustments to its financial statements nor the Uniform Accounting Network (UAN) system. In prior years we have issued findings for adjustment against the General Fund for \$47,814 and in favor for the Motor Vehicle License Tax fund for \$15,893, Gasoline Tax Fund for \$16,677, and Road and Bridge Fund for \$15,244.

The Township has subsequently presented audit evidence supporting some of the allocation to the Motor Vehicle License Tax fund, Gasoline Tax fund and the Road and Bridge fund. This additional support reduced the necessary adjustments to the following amounts:

Fund	December 31, 2011 Ending Balance	Adjustments	January 1, 2012 Beginning Balance
General Fund	\$30,905	(\$4,781)	\$26,124
Motor Vehicle License Tax Fund	3,946	1,589	5,535
Gas Tax Fund	35,700	1,668	37,368
Road and Bridge Fund	11,889	1,524	13,413
Totals	<u>\$82,440</u>	<u>\$0</u>	<u>\$82,440</u>

The Township has recorded the above adjustments to its accounting records and to the financial statements.

The Township should maintain support for township trustee allocation and post required adjustments to financial statements timely.

Official's Response

We did not receive a response from the Officials to the Finding above.

**WILLSHIRE TOWNSHIP
VAN WERT COUNTY**

**SCHEDULE OF PRIOR AUDIT FINDINGS
DECEMBER 31, 2013 AND 2012**

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <i>Explain</i>
2011-001	Classification of Revenue	No	Not Corrected; Repeated as Finding #2013-001
2011-002	Allocation of Township Trustees Salary	Yes	Different Corrective Action Taken, see Finding #2013-002

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Dave Yost • Auditor of State

WILLSHIRE TOWNSHIP

VAN WERT 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
JUNE 10, 2014**