



Balestra, Harr & Scherer, CPAs, Inc.

Accounting, Auditing and Consulting Services for Federal, State and Local Governments

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BYRD TOWNSHIP
BROWN COUNTY

REGULAR AUDIT

For the Years Ended December 31, 2014 and 2013
Fiscal Years Audited Under GAGAS: 2014 and 2013



Dave Yost • Auditor of State

Board of Trustees
Byrd Township
5255 SR 763
Ripley, Ohio 45167

We have reviewed the *Independent Auditor's Report* of Byrd Township, Brown County, prepared by Balestra, Harr & Scherer, CPAs, Inc., for the audit period January 1, 2013 through December 31, 2014. 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.

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. Byrd Township is responsible for compliance with these laws and regulations.

A handwritten signature in cursive script that reads "Dave Yost".

Dave Yost
Auditor of State

June 25, 2015

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Byrd Township
Brown County, Ohio
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INDEPENDENT AUDITOR'S REPORT

Byrd Township
Brown County
5255 SR 763
Ripley, Ohio 45167

To the Board of Trustees:

Report on the Financial Statements

We have audited the accompanying financial statements and related notes of Byrd Township, Brown County, (the Township) as of and for the years ended December 31, 2014 and 2013.

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 (GAAP), to satisfy these requirements.

Although the effects on the financial statements of the variances between the regulatory accounting basis and GAAP are not reasonably determinable, we presume they are material.

Though the Township does not intend these statements to conform to GAAP, auditing standards generally accepted in the United States of America require us to include an adverse opinion on GAAP. However, the adverse opinion does not imply the amounts reported are materially misstated under the accounting basis Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D) permit. Our opinion on this accounting basis is in the *Opinion on Regulatory Basis of Accounting* paragraph below.

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, 2014 and 2013, 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 Byrd Township, Brown County as of December 31, 2014 and 2013, 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.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated May 5, 2015, 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.

Balestra, Harr & Scherer, CPAs

Balestra, Harr & Scherer, CPAs, Inc.
Piketon, Ohio
May 5, 2015

**BYRD TOWNSHIP
BROWN COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES
ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2014**

	<u>Governmental Fund Types</u>		<u>Totals (Memorandum Only)</u>
	<u>General</u>	<u>Special Revenue</u>	
Cash Receipts:			
Property and Local Taxes	\$ 17,915	\$ 59,074	\$ 76,989
Intergovernmental	15,763	241,909	257,672
Earnings on Investments	13	50	63
Miscellaneous	-	14,886	14,886
	<u>33,691</u>	<u>315,919</u>	<u>349,610</u>
Total Cash Receipts			
Cash Disbursements:			
Current:			
General Government	22,792	20,220	43,012
Public Safety	-	56,186	56,186
Public Works	-	97,029	97,029
Health	1,336	12,247	13,583
Capital Outlay	-	169,604	169,604
Debt Service:			
Redemption of Principal	-	12,000	12,000
Interest and Fiscal Charges	1,300	2,127	3,427
	<u>25,428</u>	<u>369,413</u>	<u>394,841</u>
Total Cash Disbursements			
Total Cash Receipts Over/(Under) Cash Disbursements	8,263	(53,494)	(45,231)
Other Financing Receipts / (Disbursements):			
Sale of Bonds	-	29,500	29,500
Sale of Capital Assets	-	10,000	10,000
Other Financing Sources	303	4,802	5,105
	<u>303</u>	<u>44,302</u>	<u>44,605</u>
Total Other Financing Receipts / (Disbursements)			
Excess of Cash Receipts and Other Financing Receipts Over / (Under) Cash Disbursements and Other Financing Disbursements	8,566	(9,192)	(626)
Fund Cash Balances, January 1	<u>10,647</u>	<u>130,712</u>	<u>141,359</u>
Fund Cash Balances, December 31			
Assigned	-	4,843	4,843
Restricted	-	116,677	116,677
Unassigned	19,213	-	19,213
	<u>19,213</u>	<u>-</u>	<u>19,213</u>
Fund Cash Balances, December 31	<u>\$ 19,213</u>	<u>\$ 121,520</u>	<u>\$ 140,733</u>

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

**BYRD TOWNSHIP
BROWN COUNTY**

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

	<u>Governmental Fund Types</u>		<u>Totals</u>
	<u>General</u>	<u>Special Revenue</u>	<u>(Memorandum Only)</u>
Cash Receipts:			
Property and Local Taxes	\$ 17,277	\$ 56,627	\$ 73,904
Intergovernmental	11,723	130,603	142,326
Earnings on Investments	21	67	88
Miscellaneous	-	24,325	24,325
	<u>29,021</u>	<u>211,622</u>	<u>240,643</u>
Total Cash Receipts			
	<u>29,021</u>	<u>211,622</u>	<u>240,643</u>
Cash Disbursements:			
Current:			
General Government	21,612	13,303	34,915
Public Safety	-	38,548	38,548
Public Works	-	83,183	83,183
Health	2,209	10,726	12,935
Capital Outlay	-	42,289	42,289
Debt Service:			
Redemption of Principal	-	12,000	12,000
Interest and Fiscal Charges	-	3,270	3,270
	<u>23,821</u>	<u>203,319</u>	<u>227,140</u>
Total Cash Disbursements			
	<u>23,821</u>	<u>203,319</u>	<u>227,140</u>
Total Cash Receipts Over/(Under) Cash Disbursements	5,200	8,303	13,503
Other Financing Receipts / (Disbursements):			
Sale of Bonds	-	27,500	27,500
Sale of Capital Assets	-	900	900
Other Financing Sources	622	1,252	1,874
	<u>622</u>	<u>29,652</u>	<u>30,274</u>
Total Other Financing Receipts / (Disbursements)			
	<u>622</u>	<u>29,652</u>	<u>30,274</u>
Excess of Cash Receipts and Other Financing Receipts Over / (Under) Cash Disbursements and Other Financing Disbursements	5,822	37,955	43,777
Fund Cash Balances, January 1	4,825	92,757	97,582
	<u>4,825</u>	<u>92,757</u>	<u>97,582</u>
Fund Cash Balances, December 31			
Assigned	-	11,038	11,038
Restricted	-	119,674	119,674
Unassigned	10,647	-	10,647
	<u>10,647</u>	<u>-</u>	<u>10,647</u>
Fund Cash Balances, December 31			
	<u>\$ 10,647</u>	<u>\$ 130,712</u>	<u>\$ 141,359</u>

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

**BYRD TOWNSHIP
BROWN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2014 AND 2013**

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 the Byrd Township, Brown County, Ohio (the Township), as a body corporate and politic. A publicly-elected three-member Board of Trustees directs the Township. The Township provides general governmental services, road and bridge maintenance, cemetery maintenance and fire protection.

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 permitted by the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D). This basis is similar to the cash receipts and disbursements accounting basis. The Board 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 financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D) permit.

C. Deposits and Investments

The Township deposits all available funds in an interest earning checking account and certificates of deposit at local commercial banks.

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 the proceeds from specific sources (other than from private-purpose 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.

Fire Levy Fund – This fund receives property tax money to pay for providing fire protection to Township residents.

**BYRD TOWNSHIP
BROWN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2014 AND 2013**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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 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.

A summary of 2014 and 2013 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. Nonspendable

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

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.

**BYRD TOWNSHIP
BROWN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2014 AND 2013**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

F. Fund Balance (Continued)

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 acquisition of property, plant and equipments when paid. The accompanying financial statements do not report these items as assets.

2. EQUITY IN POOLED CASH

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

	<u>2014</u>	<u>2013</u>
Demand deposit	<u>\$ 140,733</u>	<u>\$ 141,359</u>
	<u>\$ 140,733</u>	<u>\$ 141,359</u>

Deposits: Deposits are insured by the Federal Depository Insurance Corporation; or collateralized by securities specifically pledged by the financial institution to the Township.

**BYRD TOWNSHIP
BROWN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2014 AND 2013**

3. BUDGETARY ACTIVITY

Budgetary activity for the years ending December 31, 2014 and 2013 follows:

2014 Budgeted vs. Actual Receipts			
<u>Fund Type</u>	<u>Budgeted Receipts</u>	<u>Actual Receipts</u>	<u>Variance</u>
General	\$ 32,243	\$ 33,994	\$ 1,751
Special Revenue	349,310	360,221	10,911
Total	<u>\$ 381,553</u>	<u>\$ 394,215</u>	<u>\$ 12,662</u>

2014 Budgeted vs. Actual Budgetary Basis Expenditures			
<u>Fund Type</u>	<u>Appropriation Authority</u>	<u>Budgetary Expenditures</u>	<u>Variance</u>
General	\$ 36,684	\$ 25,428	\$ 11,256
Special Revenue	470,021	369,413	100,608
Total	<u>\$ 506,705</u>	<u>\$ 394,841</u>	<u>\$ 111,864</u>

2013 Budgeted vs. Actual Receipts			
<u>Fund Type</u>	<u>Budgeted Receipts</u>	<u>Actual Receipts</u>	<u>Variance</u>
General	\$ 29,517	\$ 29,643	\$ 126
Special Revenue	231,001	241,274	10,273
Total	<u>\$ 260,518</u>	<u>\$ 270,917</u>	<u>\$ 10,399</u>

2013 Budgeted vs. Actual Budgetary Basis Expenditures			
<u>Fund Type</u>	<u>Appropriation Authority</u>	<u>Budgetary Expenditures</u>	<u>Variance</u>
General	\$ 34,342	\$ 23,821	\$ 10,521
Special Revenue	313,643	203,319	110,324
Total	<u>\$ 347,985</u>	<u>\$ 227,140</u>	<u>\$ 120,845</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 property owner elects to pay semiannually, the first half is due December 31. The second half payment is due to 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.

**BYRD TOWNSHIP
BROWN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2014 AND 2013**

5. RETIREMENT SYSTEM

The Township's elected officials and employees belong to the Ohio Public Employees Retirement System (OPERS). OPERS is a cost-sharing, multiple-employer plan. This plan provides retirement benefits, which include postretirement healthcare and survivor and disability benefits as prescribed by the Ohio Revised Code.

The Ohio Revised Code also prescribes contribution rates. For 2014 and 2013, 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, 2014.

6. RISK MANAGEMENT

Risk Management

Commercial Insurance

The Township has obtained commercial insurance for the following risks:

- Comprehensive property and general liability;
- Vehicles; and
- Inland Marine
- Errors and omissions
- Data processing

7. DEBT

Debt outstanding at December 31, 2014 was as follows:

	<u>Principal</u>	<u>Interest Rate</u>
2007 Fire Department Tanker Truck Bonds	\$19,500	5.1%
2013 Firetruck Acquisition Bonds	16,500	3.5%
2014 Ford Dump Truck Bonds	<u>29,500</u>	4.1%
	<u><u>\$65,500</u></u>	

The Township issued general obligation bonds in 2007 to finance the purchase of a new fire pumper for the Township. The Township levied a property tax in which funds are placed in a Fire Levy Debt Service Fund. Principal and interest payments are paid from that fund.

In 2013, the Township issued general obligation bonds to finance the purchase of a firetruck. The truck is being used to collateralize the bonds. Payments are being made from the Fire Levy Debt Service Fund.

In 2014, the Township issued general obligation bonds to finance the purchase of a new dump truck. The truck is being used to collateralize the bonds. Payments will be made from the Gasoline Tax Fund.

**BYRD TOWNSHIP
BROWN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2014 AND 2013**

7. DEBT (Continued)

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

Year ending December 31:	2007 Fire Department Tanker Truck Notes	2013 Fire Truck Acquisition Bonds	2014 Ford Dump Truck Bonds
2015	\$ 7,498	\$ 6,078	\$ 3,268
2016	7,166	5,885	3,637
2017	6,833	5,693	3,647
2018	-	-	3,650
2019	-	-	3,658
2020-2024	-	-	18,401
	<u>\$ 21,497</u>	<u>\$ 17,656</u>	<u>\$ 36,261</u>

8. FUND BALANCES

The Township implemented Governmental Accounting Standards Board Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*. Fund balance is classified as nonspendable, restricted, committed, assigned and/or unassigned based primarily on the extent to which the Township is bound to observe constraints imposed upon the use of the resources in the government funds. The constraints placed on the fund balance for the major governmental funds and all other governmental funds are presented below:

Fund Balances	General	Special Revenue Funds	Total Governmental Funds
12/31/2014			
Assigned			
Community Center	\$ -	\$ 4,843	\$ 4,843
Restricted for			
Road Maintenance	\$ -	\$ 69,521	\$ 69,521
Lighting	-	-	-
Cemetery Maintenance	-	8,891	8,891
Fire	-	38,265	38,265
Total Restricted	<u>-</u>	<u>116,677</u>	<u>116,677</u>
Unassigned (Deficit)	<u>\$ 19,213</u>	<u>\$ -</u>	<u>\$ 19,213</u>
Total Fund Balances	<u>\$ 19,213</u>	<u>\$ 121,520</u>	<u>\$ 140,733</u>
12/31/2013			
Assigned			
Community Center	\$ -	\$ 11,038	\$ 11,038
Restricted for			
Road Maintenance	\$ -	\$ 73,346	\$ 73,346
Lighting	-	-	-
Cemetery Maintenance	-	9,997	9,997
Fire	-	36,331	36,331
Total Restricted	<u>-</u>	<u>119,674</u>	<u>119,674</u>
Unassigned (Deficit)	<u>\$ 10,647</u>	<u>\$ -</u>	<u>\$ 10,647</u>
Total Fund Balances	<u>\$ 10,647</u>	<u>\$ 130,712</u>	<u>\$ 141,359</u>



Balestra, Harr & Scherer, CPAs, Inc.

Accounting, Auditing and Consulting Services for Federal, State and Local Governments

www.bhscpas.com

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

Byrd Township
Brown County
5255 SR 763
Ripley, Ohio 45167

To the Board of Trustees:

We have audited, in accordance with the auditing standards generally accepted in the United States and the Comptroller General of the United States' *Government Auditing Standards*, the financial statements of Byrd Township, Brown County, (the Township) as of and for the years ended December 31, 2014 and 2013 and the related notes to the financial statements, and have issued our report thereon dated May 5, 2015, wherein we noted the Township followed accounting and financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D), described in Note 1.

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 opinion 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.

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 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.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all internal control deficiencies that might be material weaknesses or significant deficiencies. Given these limitations, we did not identify any deficiencies in internal control that we consider material weaknesses. However, unidentified material weaknesses may exist.

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 no instances of noncompliance or other matters we must report under *Government Auditing Standards*.

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.

Balestra, Harr & Scherer, CPAs

Balestra, Harr & Scherer, CPAs, Inc.
Piketon, Ohio
May 5, 2015

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Dave Yost • Auditor of State

BYRD TOWNSHIP

BROWN 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
JULY 7, 2015**