



**JIM PETRO**  
**AUDITOR OF STATE**  

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**STATE OF OHIO**



VIENNA TOWNSHIP  
TRUMBULL COUNTY

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STATE OF OHIO  
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

Voinovich Government Center  
242 Federal Plaza West  
Suite 302  
Youngstown, Ohio 44503  
Telephone 330-797-9900  
800-443-9271  
Facsimile 330-797-9949  
www.auditor.state.oh.us

**REPORT OF INDEPENDENT ACCOUNTANTS**

Vienna Township  
Trumbull County  
848 Youngstown-Kingsville Road  
P.O. Box 593  
Vienna, Ohio 44473-0593

To the Board of Trustees:

We have audited the accompanying financial statements of Vienna Township (the Township) as of and for the years ended December 31, 2001 and December 31, 2000. These financial statements are the responsibility of the Township's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As discussed in Note 1, the Township prepares its financial statements on the basis of accounting prescribed or permitted by the Auditor of State, which is a comprehensive basis of accounting other than generally accepted accounting principles.

In our opinion, the financial statements referred to above present fairly, in all material respects, the combined fund cash balances and reserves for encumbrances of the Township as of December 31, 2001 and December 31, 2000, and its combined cash receipts and disbursements for the years then ended on the basis of accounting described in Note 1.

In accordance with *Government Auditing Standards*, we have also issued our report dated April 29, 2002 on our consideration of the Township's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

This report is intended solely for the information and use of the management, the Board 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, appearing to read "Jim Petro".

**Jim Petro**  
Auditor of State

April 29, 2002



**VIENNA TOWNSHIP  
TRUMBULL COUNTY**

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

	<u>Governmental Fund Types</u>				<b>Totals (Memorandum Only)</b>
	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>	
<b>Cash Receipts:</b>					
Taxes	\$109,946	\$120,810	\$0	\$0	\$230,756
Charges for Services	207,554	91,966			299,520
Licenses, Permits and Fees	1,415	42,492			43,907
Fines and Forfeitures	6,658				6,658
Intergovernmental Receipts	214,633	67,920			282,553
Special Assessments		738			738
Interest	10,211	464			10,675
Other Receipts	41,090	11,609			52,699
<b>Total Cash Receipts</b>	<u>591,507</u>	<u>335,999</u>	<u>0</u>	<u>0</u>	<u>927,506</u>
<b>Cash Disbursements:</b>					
General Government	255,666	22,487			278,153
Public Safety	218,335	192,546			410,881
Public Works	4,975	128,825			133,800
Health	13,754	2,121			15,875
Capital Outlay	2,018	5,797			7,815
Note Principal Payment			60,000		60,000
Interest			1,241		1,241
<b>Total Cash Disbursements</b>	<u>494,748</u>	<u>351,776</u>	<u>61,241</u>	<u>0</u>	<u>907,765</u>
<b>Total Receipts Over/(Under) Disbursements</b>	<u>96,759</u>	<u>(15,777)</u>	<u>(61,241)</u>	<u>0</u>	<u>19,741</u>
<b>Other Financing Receipts/(Disbursements):</b>					
Transfers-In		50,975	47,462		98,437
Transfers-Out	(98,437)				(98,437)
<b>Total Other Financing Receipts/(Disbursements)</b>	<u>(98,437)</u>	<u>50,975</u>	<u>47,462</u>	<u>0</u>	<u>0</u>
<b>Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements</b>	<u>(1,678)</u>	<u>35,198</u>	<u>(13,779)</u>	<u>0</u>	<u>19,741</u>
<b>Fund Cash Balances, January 1</b>	<u>98,064</u>	<u>104,161</u>	<u>30,000</u>		<u>232,225</u>
<b>Fund Cash Balances, December 31</b>	<u><b>\$96,386</b></u>	<u><b>\$139,359</b></u>	<u><b>\$16,221</b></u>	<u><b>\$0</b></u>	<u><b>\$251,966</b></u>
<b>Reserves for Encumbrances, December 31</b>	<u><b>\$0</b></u>	<u><b>\$30,225</b></u>	<u><b>\$0</b></u>	<u><b>\$41,973</b></u>	<u><b>\$72,198</b></u>

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

**VIENNA TOWNSHIP  
TRUMBULL COUNTY**

**STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGES IN FUND CASH BALANCES - NONEXPENDABLE TRUST FUND  
FOR THE YEAR ENDED DECEMBER 31, 2001**

	<u>Nonexpendable Trust</u>
<b>Operating Cash Receipts:</b>	
Interest	<u>\$306</u>
Total Operating Cash Receipts	<u>306</u>
<b>Operating Cash Disbursements:</b>	
Health	<u>55</u>
Total Operating Cash Disbursements	<u>55</u>
Operating Income	<u>251</u>
Fund Cash Balances, January 1	<u>7,150</u>
<b>Fund Cash Balances, December 31</b>	<b><u><u>\$7,401</u></u></b>
Reserve for Encumbrances, December 31	<u><u>\$0</u></u>

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



**VIENNA TOWNSHIP  
TRUMBULL COUNTY**

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

	<u>Governmental Fund Types</u>				<b>Totals (Memorandum Only)</b>
	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>	
<b>Cash Receipts:</b>					
Taxes	\$111,479	\$119,558	\$0	\$0	\$231,037
Charges for Services	164,617	98,253			262,870
Licenses, Permits and Fees	3,644	39,400			43,044
Fines and Forfeitures	5,470				5,470
Intergovernmental Receipts	218,337	67,323		212,650	498,310
Special Assessments		749			749
Interest	12,121	723			12,844
Other Receipts	20,541	28,068			48,609
<b>Total Cash Receipts</b>	<u>536,209</u>	<u>354,074</u>	<u>0</u>	<u>212,650</u>	<u>1,102,933</u>
<b>Cash Disbursements:</b>					
General Government	191,186	113,763			304,949
Public Safety	195,472	176,788			372,260
Public Works	30,032	209,210			239,242
Health	8,884	2,832			11,716
Capital Outlay	21,090	25,853		212,650	259,593
<b>Total Cash Disbursements</b>	<u>446,664</u>	<u>528,446</u>	<u>0</u>	<u>212,650</u>	<u>1,187,760</u>
<b>Total Receipts Over/(Under) Disbursements</b>	<u>89,545</u>	<u>(174,372)</u>	<u>0</u>	<u>0</u>	<u>(84,827)</u>
<b>Other Financing Receipts/(Disbursements):</b>					
Proceeds of Notes			30,000		30,000
Transfers-In		35,606			35,606
Transfers-Out	(35,606)				(35,606)
<b>Total Other Financing Receipts/(Disbursements)</b>	<u>(35,606)</u>	<u>35,606</u>	<u>30,000</u>	<u>0</u>	<u>30,000</u>
<b>Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements</b>	<u>53,939</u>	<u>(138,766)</u>	<u>30,000</u>	<u>0</u>	<u>(54,827)</u>
<b>Fund Cash Balances January 1</b>	<u>44,125</u>	<u>242,927</u>	<u>0</u>	<u>0</u>	<u>287,052</u>
<b>Fund Cash Balances, December 31</b>	<u><b>\$98,064</b></u>	<u><b>\$104,161</b></u>	<u><b>\$30,000</b></u>	<u><b>\$0</b></u>	<u><b>\$232,225</b></u>
<b>Reserves for Encumbrances, December 31</b>	<u><b>\$321</b></u>	<u><b>\$0</b></u>	<u><b>\$0</b></u>	<u><b>\$41,973</b></u>	<u><b>\$42,294</b></u>

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

VIENNA TOWNSHIP  
TRUMBULL COUNTY

STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGES IN FUND CASH BALANCES - NONEXPENDABLE TRUST FUND  
FOR THE YEAR ENDED DECEMBER 31, 2000

	<u>Nonexpendable Trust</u>
<b>Operating Cash Receipts:</b>	
Interest	<u>\$444</u>
Total Operating Cash Receipts	<u>444</u>
<b>Operating Cash Disbursements:</b>	
Health	<u>55</u>
Total Operating Cash Disbursements	<u>55</u>
Operating Income	<u>389</u>
Fund Cash Balances, January 1	<u>6,761</u>
<b>Fund Cash Balances, December 31</b>	<b><u><u>\$7,150</u></u></b>
Reserve for Encumbrances, December 31	<u><u>\$0</u></u>

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

**VIENNA TOWNSHIP  
TRUMBULL COUNTY**

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

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Description of the Entity**

Vienna Township, Trumbull County, (the Township) is a body corporate and politic established to exercise the rights and privileges conveyed to it by the constitution and laws of the State of Ohio. The Township is directed by a publicly-elected three-member Board of Trustees. The Township provides road and bridge maintenance, cemetery maintenance, fire protection, police 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 fund cash balances. Accordingly, purchases of investments are not recorded as disbursements, and sales of investments are not recorded as receipts. Gains or losses at the time of sale are recorded as receipts or disbursements, respectively.

The investments in STAR Ohio are recorded at share values reported by the State Treasurer.

**D. Fund Accounting**

The Township uses fund accounting to segregate cash and investments that are restricted as to use. The Township classifies its funds into the following types:

**1. General Fund**

The General Fund is the general operating fund. It is used to account for all financial resources except those required to be accounted for in another fund.

**2. Special Revenue Funds**

These funds are used to account for proceeds from specific sources (other than from trusts or for capital projects) that are restricted to expenditure for specific purposes. The Township had the following significant Special Revenue Funds:

**VIENNA TOWNSHIP  
TRUMBULL COUNTY**

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

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**D. Fund Accounting (continued)**

**2. Special Revenue Funds (continued)**

*Road and Bridge Fund* - This fund receives property tax money to construct, maintain and repair Township roads and bridges.

*Levy Fund* - This fund receives property tax money to pay for the new fire truck.

*Emergency Medical Services Fund* - This fund receives charges for services for Emergency Medical activities from residents and non-residents.

**3. Debt Service Fund**

The debt service fund is used to accumulate resources for the payment of note indebtedness. The Township had the following significant Debt Service Fund:

*General Note Retirement* - This fund receives proceeds of notes sold.

**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 had the following significant capital projects fund:

*Issue II Fund* - The Township received a grant from the State of Ohio to pave the road on Henn Hyde Road.

**5. Non-Expendable Trust Funds**

These funds are used to account for resources restricted by legally binding trust agreements. If the agreement requires the Township to maintain the corpus of the trust, the fund is classified as a nonexpendable trust fund. The Township had one Cemetery Bequest Fund.

**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 appropriation measures and subsequent amendments. The County Budget Commission must also approve the annual appropriation measure. Unencumbered appropriations lapse at year end.

**VIENNA TOWNSHIP  
TRUMBULL COUNTY**

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

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**E. Budgetary Process (continued)**

**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 reappropriated. The Township did not encumber all commitments required by Ohio law.

A summary of 2001 and 2000 budgetary activity appears in Note 3.

**F. Property, Plant and Equipment**

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

**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:

	2001	2000
Demand deposits	\$9,845	\$750
Total deposits	9,845	750
STAR Ohio	249,521	238,625
Total investments	249,521	238,625
Total deposits and investments	\$259,366	\$239,375

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

**Investments:** Investments in STAR Ohio are not evidenced by securities that exist in physical or book-entry form.

**VIENNA TOWNSHIP  
TRUMBULL COUNTY**

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

**3. BUDGETARY ACTIVITY**

Budgetary activity for the years ended December 31, 2001 and December 31, 2000 follows:

2001 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$640,945	\$591,454	(\$49,491)
Special Revenue	406,675	386,974	(19,701)
Debt Service	31,600	47,462	15,862
Capital Projects	77,000	0	(77,000)
Non-Expendable	444	306	(138)
Total	\$1,156,664	\$1,026,196	(\$130,468)

2001 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$703,459	\$593,185	\$110,274
Special Revenue	533,213	382,001	151,212
Debt Service	30,000	61,241	(31,241)
Capital Projects	118,973	41,973	77,000
Non-Expendable	8,512	55	8,457
Total	\$1,394,157	\$1,078,455	\$315,702

2000 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$503,549	\$536,209	\$32,660
Special Revenue	470,937	389,680	(81,257)
Debt Service	30,000	30,000	0
Capital Projects	0	212,650	212,650
Non-Expendable	325	444	119
Total	\$1,004,811	\$1,168,983	\$164,172

**VIENNA TOWNSHIP  
TRUMBULL COUNTY**

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

**3. BUDGETARY ACTIVITY (Continued)**

2000 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$545,208	\$482,591	\$62,617
Special Revenue	679,195	528,446	150,749
Debt Service	30,000	0	30,000
Capital Projects	254,623	254,623	0
Non-Expendable	8,123	55	8,068
Total	\$1,517,149	\$1,265,715	\$251,434

Ohio Revised Code § 5705.41 (D) - The Township did not always properly certify expenditures or properly encumber purchase orders as required by this section.

**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 payment, 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.

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

**5. RETIREMENT SYSTEMS**

The Township employees belong to the Public Employee Retirement System (PERS) of Ohio. PERS is a cost-sharing, multiple-employer plan. This plan 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 2001 and 2000, PERS members contributed 8.5% of their gross salaries. The Township contributed an amount equal to 13.55% of participants' gross salaries for 2001 and from January 1, 2000 through June 30, 2000. PERS temporarily reduced the employer contribution rate to 8.13% effective July 1, 2000 through December 31, 2000. The Township has paid all contributions required through December 31, 2001.

**VIENNA TOWNSHIP  
TRUMBULL COUNTY**

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

**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.

The Township also provides health insurance and dental and vision coverage to full-time employees through a private carrier.





STATE OF OHIO  
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

Voinovich Government Center  
242 Federal Plaza West  
Suite 302  
Youngstown, Ohio 44503  
Telephone 330-797-9900  
800-443-9271  
Facsimile 330-797-9949  
www.auditor.state.oh.us

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

Vienna Township  
Trumbull County  
848 Youngstown-Kingsville Road  
P.O. Box 593  
Vienna, Ohio 44473-0593

To the Board of Trustees:

We have audited the accompanying financial statements of Vienna Township (the Township) as of and for the years ended December 31, 2001 and December 31, 2000, and have issued our report thereon dated April 29, 2002. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

**Compliance**

As part of obtaining reasonable assurance about whether the Township's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our test disclosed an instance of non-compliance that is required to be reported under *Government Auditing Standards* which is described in the accompanying schedule of finding as item 2001-41178-001.

**Internal Control Over Financial Reporting**

In planning and performing our audit, we considered the Township's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. 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. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses. However, we noted a 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 April 29, 2002.

This report is intended solely for the information and use of the management, and the Board of Trustees, and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in black ink, appearing to read "Jim Petro". The signature is fluid and cursive, with a large loop at the end.

**Jim Petro**  
Auditor of State

April 29, 2002

VIENNA TOWNSHIP  
TRUMBULL COUNTY

SCHEDULE OF FINDINGS  
DECEMBER 31, 2001 AND 2000

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

FINDING NUMBER 2000-41178-001

**Noncompliance Citation**

**Ohio Revised Code §5705.41(D)**, states that no subdivision shall make any contract or order any expenditure of money unless the certificate of the fiscal officer is attached. The fiscal officer must certify that the amount required to meet such a commitment has been lawfully appropriated and is in the treasury or in the process of collection to the credit of an appropriate fund free from any previous encumbrance. The amount so certified shall be recorded against the applicable appropriation account.

This section also provides two exceptions to the above requirements:

- A. Then and Now Certificate - If no certificate is furnished as required, upon receipt of the fiscal officer's certificate that a sufficient sum was, both at the time of the contract or order and at the time of the certificate, appropriated and free of any previous encumbrances, the Township may authorize the issuance of a warrant in payment of the amount due upon such contract or order by resolution within 30 days from the receipt of such certificate, if such expenditure is otherwise valid.
- B. If the amount involved is less than one thousand dollars the fiscal officer issues a certificate, but may authorize it to be paid without the affirmation of the Board.

Incurring obligations prior to the fiscal officer's certification of the availability of funds to pay such obligations could result in the Township spending more than what was appropriated. It was noted during fiscal year 2001 that 27% of expenditures tested and in fiscal year 2000, 30% of expenditures tested were committed prior to the certification of available funds by the Township Clerk. Neither exception listed above was followed. This condition does not provide adequate accountability over the Township's disbursements. Disbursements may be incurred which either the Board or management has not authorized or which the Township cannot afford.

We recommend that the Township implement policies and procedures to ensure that purchase orders are issued prior to the expenditure of monies.





STATE OF OHIO  
OFFICE OF THE AUDITOR  

---

JIM PETRO, AUDITOR OF STATE

88 East Broad Street  
P.O. Box 1140  
Columbus, Ohio 43216-1140  
Telephone 614-466-4514  
800-282-0370  
Facsimile 614-466-4490

**VIENNA TOWNSHIP**

**TRUMBULL 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 23, 2002**