



**Auditor of State  
Betty Montgomery**



PERRY TOWNSHIP  
ALLEN COUNTY

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**Auditor of State  
Betty Montgomery**

**INDEPENDENT ACCOUNTANTS' REPORT**

Perry Township  
Allen County  
P.O. Box 955  
Lima, Ohio 45802

To the Board of Trustees:

We have audited the accompanying financial statements of Perry Township, Allen County, (the Township), as of and for the years ended December 31, 2004 and 2003. 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 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.

The Township processes its financial transactions with the Auditor of State's Uniform Accounting Network (UAN). *Government Auditing Standards* considers this service to impair the independence of the Auditor of State to audit the Township because the Auditor of State designed, developed, implemented, and as requested, operates UAN. However, *Government Auditing Standards* permits the Auditor of State to audit and opine on this entity, because Ohio Revised Code § 117.101 requires the Auditor of State to provide UAN services, and Ohio Revised Code §§ 117.11(B) and 115.56 mandate the Auditor of State to audit Ohio governments. 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 Perry Township, Allen County, as of December 31, 2004 and 2003, and its combined cash receipts and disbursements for the years then ended on the basis of accounting described in Note 1.

In accordance with *Government Auditing Standards*, we have also issued our report dated March 29, 2005, 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.

This report is intended solely for the information and use of the audit committee, management, the Board of Trustees and other officials authorized to receive this report under § 117.26, Ohio Revised Code, and is not intended to be and should not be used by anyone other than these specified parties.

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

**Betty Montgomery**  
Auditor of State

March 29, 2005

**PERRY TOWNSHIP  
ALLEN COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGES IN FUND CASH BALANCES  
ALL GOVERNMENTAL FUND TYPES  
FOR THE YEAR ENDED DECEMBER 31, 2004**

	<u>Governmental Fund Types</u>			<b>Totals (Memorandum Only)</b>
	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>	
<b>Cash Receipts:</b>				
Local Taxes	\$243,135	\$391,636		\$634,771
Intergovernmental	89,140	136,507	\$59,130	284,777
Special Assessments		7,242		7,242
Charges for Services		34,686		34,686
Licenses, Permits, and Fees	8,260			8,260
Fines, Forfeitures, and Penalties	4,512			4,512
Earnings on Investments	445	148		593
Other Revenue	5,570	36,700		42,270
	<u>351,062</u>	<u>606,919</u>	<u>59,130</u>	<u>1,017,111</u>
<b>Total Cash Receipts</b>	<b>351,062</b>	<b>606,919</b>	<b>59,130</b>	<b>1,017,111</b>
<b>Cash Disbursements:</b>				
Current:				
General Government	202,452			202,452
Public Safety	47,096	359,941		407,037
Public Works	31,000	162,254	59,130	252,384
Health	18,912			18,912
Conservation - Recreation	1,448			1,448
Debt Service:				
Redemption of Principal		29,379		29,379
Interest and Fiscal Charges		8,367		8,367
Capital Outlay	19,917	6,060		25,977
	<u>320,825</u>	<u>566,001</u>	<u>59,130</u>	<u>945,956</u>
<b>Total Cash Disbursements</b>	<b>320,825</b>	<b>566,001</b>	<b>59,130</b>	<b>945,956</b>
<b>Total Receipts Over/(Under) Disbursements</b>	<b>30,237</b>	<b>40,918</b>		<b>71,155</b>
<b>Other Financing Receipts</b>				
Transfers-In		13,000		13,000
Transfers-Out	(13,000)			(13,000)
Other Sources	4,000			4,000
Other Uses	(79)			(79)
	<u>(9,079)</u>	<u>13,000</u>		<u>3,921</u>
<b>Total Other Financing Receipts</b>	<b>(9,079)</b>	<b>13,000</b>		<b>3,921</b>
<b>Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements</b>	<b>21,158</b>	<b>53,918</b>		<b>75,076</b>
<b>Fund Cash Balances, January 1</b>	<b>61,070</b>	<b>284,716</b>		<b>345,786</b>
<b>Fund Cash Balances, December 31</b>	<b><u>\$82,228</u></b>	<b><u>\$338,634</u></b>	<b><u>\$0</u></b>	<b><u>\$420,862</u></b>
<b>Reserve for Encumbrances, December 31</b>	<b><u>\$23,946</u></b>	<b><u>\$0</u></b>	<b><u>\$0</u></b>	<b><u>\$23,946</u></b>

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

**PERRY TOWNSHIP  
ALLEN COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGES IN FUND CASH BALANCES  
ALL GOVERNMENTAL FUND TYPES  
FOR THE YEAR ENDED DECEMBER 31, 2003**

	<u>Governmental Fund Types</u>		<u>Totals (Memorandum Only)</u>
	<u>General</u>	<u>Special Revenue</u>	
<b>Cash Receipts:</b>			
Local Taxes	\$211,555	\$333,118	\$544,673
Intergovernmental	98,458	120,503	218,961
Special Assessments		4,028	4,028
Charges for Services		35,682	35,682
Licenses, Permits, and Fees	11,581		11,581
Fines, Forfeitures, and Penalties	5,934		5,934
Earnings on Investments	413	137	550
Other Revenue	11,149	47,100	58,249
	<u>339,090</u>	<u>540,568</u>	<u>879,658</u>
<b>Total Cash Receipts</b>			
<b>Cash Disbursements:</b>			
Current:			
General Government	200,985		200,985
Public Safety	46,801	283,729	330,530
Public Works	26,677	159,286	185,963
Health	18,961		18,961
Conservation - Recreation	3,471		3,471
Debt Service:			
Redemption of Principal		27,942	27,942
Interest and Fiscal Charges		9,804	9,804
Capital Outlay	35,365	8,000	43,365
	<u>332,260</u>	<u>488,761</u>	<u>821,021</u>
<b>Total Cash Disbursements</b>			
Total Receipts Over/(Under) Disbursements	6,830	51,807	58,637
<b>Other Financing Receipts</b>			
Transfers-In		23,500	23,500
Transfers-Out	(23,500)		(23,500)
Other Sources	7,000		7,000
Other Uses	(5,015)		(5,015)
	<u>(21,515)</u>	<u>23,500</u>	<u>1,985</u>
<b>Total Other Financing Receipts</b>			
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements	(14,685)	75,307	60,622
Fund Cash Balances, January 1	75,755	209,409	285,164
<b>Fund Cash Balances, December 31</b>	<b><u>\$61,070</u></b>	<b><u>\$284,716</u></b>	<b><u>\$345,786</u></b>
Reserve for Encumbrances, December 31	<u>\$1,305</u>	<u>\$6,895</u>	<u>\$8,200</u>

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

**PERRY TOWNSHIP  
ALLEN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2004 AND 2003**

**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 Perry Township, Allen County, (the Township) as a body corporate and politic. A publicly-elected three-member Board of Trustees Township directs the Township. The Township provides road and bridge maintenance, fire protection and emergency medical services.

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

**B. Basis of Accounting**

These financial statements follow the basis of accounting the Auditor of State prescribes or permits. This basis is similar to the cash receipts and disbursements. 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. Cash and Investments**

The Township's accounting basis includes investments as assets. This basis does not record disbursements for investment purchases or disbursements investment sales. This basis records gains or losses at the time of sale as receipts or disbursements, respectively.

Money market mutual funds (including STAR Ohio) are recorded at share values the mutual funds report.

**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 from specific sources (other than from capital projects) that are restricted to expenditure for specific purposes. The Township had the following significant Special Revenue Funds:

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

**PERRY TOWNSHIP  
ALLEN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2004 AND 2003  
(Continued)**

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

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

**Fire Fund** - This fund receives tax money to provide for protection within the Township.

**3. Capital Project Funds**

These funds account for receipts restricted to acquiring or constructing major capital projects. The Township had the following significant capital project fund:

**Issue II Fund** – This fund received grant proceeds from the State of Ohio for repair of Township roads.

**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. 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 reappropriated.

A summary of 2004 and 2003 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. Accumulated Leave**

In certain circumstances, such as upon leaving employment, employees are entitled to cash payments for unused leave. The financial statements do not include a liability for unpaid leave.

**PERRY TOWNSHIP  
ALLEN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2004 AND 2003  
(Continued)**

**2. EQUITY IN POOLED CASH AND INVESTMENTS**

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

	<b>2004</b>	<b>2003</b>
Demand deposits	\$396,863	\$322,090
STAR Ohio	23,999	23,696
Total deposits and investments	\$420,862	\$345,786

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

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

**3. BUDGETARY ACTIVITY**

Budgetary activity for the years ending December 31, 2004 and 2003 follows:

**2004 Budgeted vs. Actual Receipts**

<b>Fund Type</b>	<b>Budgeted Receipts</b>	<b>Actual Receipts</b>	<b>Variance</b>
General	\$363,084	\$355,062	(\$8,022)
Special Revenue	545,185	619,919	74,734
Capital Projects	0	59,130	59,130
Total	\$908,269	\$1,034,111	\$125,842

**2004 Budgeted vs. Actual Budgetary Basis Expenditures**

<b>Fund Type</b>	<b>Appropriation Authority</b>	<b>Budgetary Expenditures</b>	<b>Variance</b>
General	\$439,161	\$357,850	\$81,311
Special Revenue	785,805	566,001	219,804
Capital Projects	0	59,130	(59,130)
Total	\$1,224,966	\$982,981	\$241,985

**2003 Budgeted vs. Actual Receipts**

<b>Fund Type</b>	<b>Budgeted Receipts</b>	<b>Actual Receipts</b>	<b>Variance</b>
General	\$352,563	\$346,090	(\$6,473)
Special Revenue	578,531	564,068	(14,463)
Total	\$931,094	\$910,158	(\$20,936)

**2003 Budgeted vs. Actual Budgetary Basis Expenditures**

<b>Fund Type</b>	<b>Appropriation Authority</b>	<b>Budgetary Expenditures</b>	<b>Variance</b>
General	\$422,312	\$362,080	\$60,232
Special Revenue	772,688	495,656	277,032
Total	\$1,195,000	\$857,736	\$337,264

**PERRY TOWNSHIP  
ALLEN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2004 AND 2003  
(Continued)**

**4. PROPERTY TAX**

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

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

**5. DEBT**

Debt outstanding at December 31, 2004 was as follows:

	<b>Principal</b>	<b>Interest Rate</b>
Lease/Purchase	\$133,411	5.34%

A lease purchase agreement was entered into for the purchase of a rescue pumper for the fire department.

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

<b>Year ending December 31:</b>	<b>Amount</b>
2005	\$37,746
2006	37,746
2007	37,746
2008	37,746
Total	\$150,984

**6. RETIREMENT SYSTEMS**

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

The Ohio Revised Code also prescribes contribution rates. OPERS members contribute 8.5 percent of their gross salaries. The Township contributes an amount equaling 13.55 percent of participants' gross salaries. The Township has paid all contributions required through December 31, 2004.

Several Fire Department personnel belong to Social Security and contribute 6.2 percent of their gross salaries. The Township's liability is 6.2 percent of wages paid.

**PERRY TOWNSHIP  
ALLEN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2004 AND 2003  
(Continued)**

**7. RISK MANAGEMENT**

**Commercial Insurance**

The Township has obtained commercial insurance for the following risks:

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

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**Auditor of State  
Betty Montgomery**

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

Perry Township  
Allen County  
P.O. Box 955  
Lima, Ohio 45802

To the Board of Trustees:

We have audited the financial statements of the Perry Township, Allen County, (the Township) as of and for the years ended December 31, 2004 and 2003, and have issued our report thereon dated March 29, 2005, wherein we noted that the Township uses the Auditor of State's Uniform Accounting Network (UAN) to process its financial transactions. *Government Auditing Standards* considers this service to impair the Auditor of State's independence to audit the Township because the Auditor of State designed, developed, implemented, and, as requested, operates UAN. 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.

**Internal Control Over Financial Reporting**

In planning and performing our audit, we considered the Township's internal control over financial reporting to determine our auditing procedures to express our opinion on the financial statements and not to opine on the internal control over financial reporting. Our consideration of the internal control would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a reportable 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 caused by error or fraud in amounts material to the financial statements we audited may occur and not be timely detected by employees when performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider material weaknesses. In a separate letter to the Township's management dated March 29, 2005, we reported other matters involving internal control over financial reporting.

### **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 instances of noncompliance or other matters we must report under *Government Auditing Standards* which are described in the accompanying schedule as items 2004-001 through 2004-004. In a separate letter to the Township's management dated March 29, 2005, we reported other matters related to noncompliance we deemed immaterial.

We intend this report solely for the information and use of the audit committee, management, and Board of Trustees. It is not intended for anyone other than these specified parties.



**Betty Montgomery**  
Auditor of State

March 29, 2005

**PERRY TOWNSHIP  
ALLEN COUNTY**

**SCHEDULE OF FINDINGS  
DECEMBER 31, 2004 AND 2003**

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

**FINDING NUMBER 2004-001**

**FINDING REPAID UNDER AUDIT**

**Ohio Revised Code Section 505.24** sets compensation for Trustees in Townships. Increases in compensation for township officials are tied to the consumer price index. The consumer price index used to determine an increase in compensation is defined in Section 325.18(A), Revised Code, as the consumer price index prepared by the United States Bureau of Labor Statistics. For 2003, the percentage increase in compensation for Trustees was 1.3 percent. This resulted in a daily rate of Trustee compensation of \$45.61 for a maximum of 200 days per annum on the salary method.

During 2003, Frank Lamar, Trustee was due compensation in the amount of \$9,122 for the twelve months of the year which he served as Trustee. Actual compensation paid totaled \$9,274.08, resulting in an overpayment of compensation of \$152.08.

The above finding has been repaid under audit, through a deduction from the employee's payroll check during March 2005.

**FINDING NUMBER 2004-002**

**FINDING REPAID UNDER AUDIT**

**Ohio Revised Code Section 505.24** sets compensation for Trustees in Townships. Increases in compensation for township officials are tied to the consumer price index. The consumer price index used to determine an increase in compensation is defined in Section 325.18(A), Revised Code, as the consumer price index prepared by the United States Bureau of Labor Statistics. For 2003, the percentage increase in compensation for Trustees was 1.3 percent. This resulted in a daily rate of Trustee compensation of \$45.61 for a maximum of 200 days per annum on the salary method.

During 2003, Jerry Mason, Trustee was due compensation in the amount of \$8,361.68 for the eleven months of the year which he served as Trustee. Actual compensation paid to Mr. Mason for 2003 totaled \$8,501.24, resulting in an overpayment of compensation of \$139.56.

The above finding has been repaid under audit, through a deduction from the employee's payroll check during March 2005.

**FINDING NUMBER 2004-003**

**Policy adopted December 29, 1998**, contained the adoption of the sick and vacation leave policy for dispatchers. The policy allows one sick day for each 600 hours worked, and 40 hours vacation leave for full-time dispatchers. The policy also states that leave may not be carried forward from year to year. During January 2003, Sherran Owens was paid 40 hours of vacation earned during 2002. This results in a total of 40 hours in compensation at \$8.03 per hour which is a total compensation overpayment of \$321.20.

In accordance with the foregoing facts, a Finding for Recovery for vacation leave paid in violation of Township policy, is hereby rendered against, Sherran Owens, former employee, in the amount of three hundred twenty one dollars and twenty cents (\$321.20), and in favor of the Perry Township treasury Fire Fund.

**FINDING NUMBER 2004-004**

**Policy adopted December 29, 1998**, contained the adoption of the sick and vacation leave policy for dispatchers. The policy allows one sick day for each 600 hours worked, and 40 hours vacation leave for dispatchers once they have worked 832 hours during the year. The policy also states that leave will not be carried forward from year to year. During January 2003, Nancy Saxton was paid 40 hours of vacation and 8 hours of sick leave. The employee did not work the required hours during 2003 to qualify for vacation and sick leave benefits. This resulted in a total of 48 hours in compensation at \$7.80 per hour for leave taken which was not earned, for a total compensation overpayment of \$374.40.

In accordance with the foregoing facts, a Finding for Recovery for leave paid in violation of Township policy, is hereby rendered against, Nancy Saxton, former employee, in the amount of three hundred seventy four dollars and forty cents (\$374.40), and in favor of the Perry Township treasury Fire Fund.

**PERRY TOWNSHIP  
ALLEN COUNTY**

**SCHEDULE OF PRIOR AUDIT FINDINGS  
DECEMBER 31, 2004 AND 2003**

<b>Finding Number</b>	<b>Finding Summary</b>	<b>Fully Corrected?</b>	<b>Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; Explain</b>
2002-001	Finding for Recovery against Nancy Centers	Partially	Partially Repaid – Payment Plan
2002-002	Finding for Recovery against Sherran Owens	Partially	Partially Repaid - Payment Plan
2002-003	ORC 5549.02 – Lease Purchase Agreement	Yes	Lease purchase agreement was paid off during audit period.
2002-004	ORC 5705.36 – Amended Certificate of Estimated Resources	Improvement Noted	Repeated in Management letter
2002-005	Advances	Partially Corrected	Board properly approved conversion of advances to transfers but entries were incorrectly made to system requiring correcting entries for current audit.
2002-006	Fire Department Payroll Time and Summary Sheets	Yes	No material problems noted during testing.



