



Mary Taylor, CPA
Auditor of State

**MIAMI TOWNSHIP
GREENE COUNTY**

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Mary Taylor, CPA
Auditor of State

Miami Township
Greene County
225 Corry Street
Yellow Springs, Ohio 45387

To the Board of Trustees:

As you are aware, the Auditor of State's Office (AOS) must modify the *Independent Accountants' Report* we provide on your financial statements due to an interpretation from the American Institute of Certified Public Accountants (AICPA). While AOS does not legally require your township to prepare financial statements pursuant to Generally Accepted Accounting Principles (GAAP), the AICPA interpretation requires auditors to formally acknowledge that you did not prepare your financial statements in accordance with GAAP. Our Report includes an adverse opinion relating to GAAP presentation and measurement requirements, but does not imply the amounts the statements present are misstated under the non-GAAP basis you follow. The AOS report also includes an opinion on the financial statements you prepared using the cash basis and financial statement format the AOS permits.

Mary Taylor

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Auditor of State

April 14, 2010

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Mary Taylor, CPA

Auditor of State

INDEPENDENT ACCOUNTANTS' REPORT

Miami Township
Greene County
225 Corry Street
Yellow Springs, Ohio 45387

To the Board of Trustees:

We have audited the accompanying financial statements of Miami Township, Greene County, (the Township) as of and for the years ended December 31, 2009 and 2008. These financial statements are the responsibility of the Township's management. Our responsibility is to express an opinion on these financial statements based on our audit.

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

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

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

In our opinion, because of the effects of the matter discussed in the preceding two paragraphs, the financial statements referred to above for the years ended December 31, 2009 and 2008 do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the Township as of December 31, 2009 and 2008, or its changes in financial position for the years then ended.

Also, 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 Miami Township, Greene County, as of December 31, 2009 and 2008, and its combined cash receipts and disbursements for the years then ended on the accounting basis Note 1 describes.

For the years ended December 31, 2009 and 2008, the Township revised its financial presentation from that comparable to the requirements of *Governmental Accounting Standards* No. 34, Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments to a format the Auditor of State prescribes or permits.

The Township has not presented Management's Discussion and Analysis, which accounting principles generally accepted in the United States of America has determined is necessary to supplement, although not required to be part of, the financial statements.

In accordance with *Government Auditing Standards*, we have also issued our report dated April 14, 2010, 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.



Mary Taylor, CPA
Auditor of State

April 14, 2010

**MIAMI TOWNSHIP
GREENE COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES
ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2009**

	<u>Governmental Fund Types</u>		Totals (Memorandum Only)
	<u>General</u>	<u>Special Revenue</u>	
Cash Receipts:			
Property and Other Local Taxes	\$78,690	\$494,898	\$573,588
Charges for Services		100,391	100,391
Licenses, Permits, and Fees	275		275
Intergovernmental	160,982	193,769	354,751
Earnings on Investments	2,212	259	2,471
Miscellaneous		31,591	31,591
Total Cash Receipts	<u>242,159</u>	<u>820,908</u>	<u>1,063,067</u>
Cash Disbursements:			
Current:			
General Government	130,185		130,185
Public Safety	1,399	537,295	538,694
Public Works	819	180,664	181,483
Health	9,349		9,349
Capital Outlay	108,871	378,049	486,920
Total Cash Disbursements	<u>250,623</u>	<u>1,096,008</u>	<u>1,346,631</u>
Total Receipts Under Disbursements	<u>(8,464)</u>	<u>(275,100)</u>	<u>(283,564)</u>
Other Financing Receipts / (Disbursements):			
Transfers-In		203,583	203,583
Transfers-Out	(203,583)		(203,583)
Other Financing Sources	875	2,101	2,976
Total Other Financing Receipts / (Disbursements)	<u>(202,708)</u>	<u>205,684</u>	<u>2,976</u>
Cash Receipts and Other Financing Receipts Under Cash Disbursements and Other Financing Disbursements	<u>(211,172)</u>	<u>(69,416)</u>	<u>(280,588)</u>
Fund Cash Balances, January 1	<u>315,063</u>	<u>577,390</u>	<u>892,453</u>
Fund Cash Balances, December 31	<u>\$103,891</u>	<u>\$507,974</u>	<u>\$611,865</u>
Reserve for Encumbrances, December 31	<u>\$0</u>	<u>\$1,628</u>	<u>\$1,628</u>

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

**MIAMI TOWNSHIP
GREENE COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES
ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2008**

	<u>Governmental Fund Types</u>		Totals (Memorandum Only)
	<u>General</u>	<u>Special Revenue</u>	
Cash Receipts:			
Property and Other Local Taxes	\$70,538	\$482,249	\$552,787
Charges for Services		99,813	99,813
Licenses, Permits, and Fees	908		908
Intergovernmental	392,235	176,713	568,948
Earnings on Investments	13,667	2,482	16,149
Miscellaneous		14,334	14,334
Total Cash Receipts	<u>477,348</u>	<u>775,591</u>	<u>1,252,939</u>
Cash Disbursements:			
Current:			
General Government	121,876		121,876
Public Safety	1,987	462,754	464,741
Public Works	41,955	183,921	225,876
Health	16,210		16,210
Capital Outlay	3,637	25,373	29,010
Total Cash Disbursements	<u>185,665</u>	<u>672,048</u>	<u>857,713</u>
Total Receipts Over Disbursements	<u>291,683</u>	<u>103,543</u>	<u>395,226</u>
Other Financing Receipts / (Disbursements):			
Transfers-In		174,668	174,668
Transfers-Out	(174,668)		(174,668)
Other Financing Sources	15,334	5,193	20,527
Total Other Financing Receipts / (Disbursements)	<u>(159,334)</u>	<u>179,861</u>	<u>20,527</u>
Excess of Cash Receipts and Other Financing Receipts Over Cash Disbursements and Other Financing Disbursements	132,349	283,404	415,753
Fund Cash Balances, January 1	<u>182,714</u>	<u>293,986</u>	<u>476,700</u>
Fund Cash Balances, December 31	<u>\$315,063</u>	<u>\$577,390</u>	<u>\$892,453</u>
Reserve for Encumbrances, December 31	<u>\$1,797</u>	<u>\$7,153</u>	<u>\$8,950</u>

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

**MIAMI TOWNSHIP
GREENE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2009 AND 2008**

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 Miami Township, Greene 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 also provides fire and EMS coverage by means of contracts with Caesarscreek Township, Greene County and Central State University, within Miami Township. Police protection is provided by the Greene County Sheriff's Office.

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

The Township's accounting basis includes investments as assets. This basis does not record disbursements for investment purchases or receipts for 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 private-purpose trusts or for 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.

**MIAMI TOWNSHIP
GREENE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2009 AND 2008
(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.

Special Levy Fire Fund – This fund receives property tax money to provide fire protection and emergency services to the Township’s residents.

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 re-appropriated.

A summary of 2009 and 2008 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.

2. EQUITY IN POOLED DEPOSITS AND INVESTMENTS

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

**MIAMI TOWNSHIP
GREENE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2009 AND 2008
(Continued)**

2. EQUITY IN POOLED DEPOSITS AND INVESTMENTS (Continued)

	2009	2008
Demand deposits	\$ 10,178	\$ 62,266
Total deposits	10,178	62,266
U.S. Treasury Notes		
STAR Ohio	601,687	830,187
Total investments	601,687	830,187
Total deposits and investments	\$611,865	\$892,453

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 and mutual funds are not evidenced by securities that exist in physical or book-entry form.

3. BUDGETARY ACTIVITY

Budgetary activity for the years ending December 31, 2009 and 2008 follows:

2009 Budgeted vs. Actual Receipts

Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$ 265,613	\$ 243,034	(\$22,579)
Special Revenue	961,659	1,026,592	64,933
Total	\$1,227,272	\$1,269,626	\$42,354

2009 Budgeted vs. Actual Budgetary Basis Expenditures

Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$ 564,119	\$ 454,206	\$109,913
Special Revenue	1,383,108	1,097,636	285,472
Total	\$1,947,227	\$1,551,842	\$395,385

2008 Budgeted vs. Actual Receipts

Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$ 477,212	\$ 492,682	\$ 15,470
Special Revenue	863,607	955,452	91,845
Total	\$1,340,819	\$1,448,134	\$107,315

2008 Budgeted vs. Actual Budgetary Basis Expenditures

Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$ 651,631	\$ 362,130	\$289,501
Special Revenue	1,081,741	679,201	402,540
Total	\$1,733,372	\$1,041,331	\$692,041

**MIAMI TOWNSHIP
GREENE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2009 AND 2008
(Continued)**

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.

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. LEASE PURCHASE AGREEMENT

Lease outstanding at December 31, 2009 was as follows:

	Principal	Interest Rate
2010 Seagrave Pumper Fire Apparatus	\$87,683	5.19%
Total	\$87,683	

The Township entered into lease purchase agreement to finance the purchase of a new Seagrave Pumper Fire Engine for Township's Fire Department.

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

Year ending December 31:	Lease - Purchase
2010	\$32,313
2011	32,313
2012	32,312
Total	\$96,938

6. RETIREMENT SYSTEMS

The Township's certified Fire Fighters belong to the Police and Fire Pension Fund (OP&F). Other employees belong to the Ohio Public Employees Retirement System (OPERS). OP&F and OPERS are cost-sharing, multiple-employer plans. The Ohio Revised Code prescribes these plans' benefits, which include postretirement healthcare and survivor and disability benefits.

The Ohio Revised Code also prescribes contribution rates. For 2009 and 2008, OP&F participants contributed 10% of their wages. For 2009 and 2008, the Township contributed to OP&F an amount equal to 24% of full-time fire fighters' wages. For 2009 and 2008, 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, 2009.

**MIAMI TOWNSHIP
GREENE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2009 AND 2008
(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.

Self Insurance

The Township is also self insured for dental insurance. There were no liabilities related to self insurance at December 31, 2009.

8. COMPLIANCE

The Township did not maintain all records in accordance with Ohio Rev. Code Section 149.351(A).

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Mary Taylor, CPA

Auditor of State

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

Miami Township
Greene County
225 Corry Street
Yellow Springs, Ohio 45387

To the Board of Trustees:

We have audited the financial statements of Miami Township, Greene County, (the Township) as of and for the years ended December 31, 2009 and 2008, and have issued our report thereon dated April 14, 2010 wherein we noted the Township prepared its financial statements using accounting practices the Auditor of State prescribes or permits rather than accounting principles generally accepted in the United States of America. We also noted 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. 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 also noted the Township revised its financial presentation from that comparable to the *Governmental Accounting Standard No. 34, Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments* to a format the Auditor of State prescribes or permits. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the Comptroller General of the United States' *Government Auditing Standards*.

Internal Control Over Financial Reporting

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

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

**Internal Control Over Financial Reporting
(Continued)**

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider material weaknesses, as defined above. However, we identified certain deficiencies in internal control over financial reporting, described in the accompanying schedule of findings that we consider significant deficiencies in internal control over financial reporting. We consider findings 2009-001 and 2009-003 to be significant deficiencies. 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.

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 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 2009-002.

We also noted certain matters not requiring inclusion in this report that we reported to the Township's management in a separate letter dated April 14, 2010.

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



Mary Taylor, CPA
Auditor of State

April 14, 2010

**MIAMI TOWNSHIP
GREENE COUNTY**

**SCHEDULE OF FINDINGS
DECEMBER 31, 2009 AND 2008**

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

FINDING NUMBER 2009-001

Significant Deficiency - Cash and Investments

Cash is the asset most susceptible to theft and misappropriation. Monthly reconciliations between the bank and the books provide a reasonable assurance that all receipts and expenditures have been correctly posted on the entity's books and have been correctly posted by the bank. Additionally reconciliation provides the Township with a picture of the Township's financial position at month end.

The Township did not perform monthly bank reconciliations of the Star Ohio account during 2008 and 2009. During 2006, the Township transferred \$14,509 from the Star Ohio investment account to its checking account. However, the Township only posted \$10,000 transfer on its books. The issue was reported to the management during prior audit but had not been corrected. Additionally, the prior audit had reported a bank to book variance of \$476 which was made of unknown outstanding checks that were more than ten year old. During 2008, the Township overcorrected this error thus resulting in the book balance being greater than bank. The book balance was more than the bank balance by \$4,985 at December 31, 2009 due to the above noted variances. The variance was not deemed to be material to Township's ending general fund balance and did not require an adjustment. Bank account reconciliation is a basic control to provide accuracy and completeness of the Township's recording of current receipts and expenditures. Failure to maintain complete accountability of public monies could increase the possibility of funds being altered, impaired, lost or stolen.

To help ensure the financial activity of the Township is properly accounted for and reported, the fiscal officer should perform monthly bank reconciliations and ensure reconciling items are correct and supporting documentation is maintained. Failure to do so could result in management using the incorrect cash balance as a basis for their decisions and bank errors going unnoticed. Additionally, independent detailed reviews should be performed of these reconciliations as means of providing for their accuracy.

FINDING NUMBER 2009-002

Material Noncompliance

Ohio Rev. Code Section 149.351 (A) states, in part, that all records are the property of the public office concerned and shall not be removed, destroyed, mutilated, transferred, or otherwise damaged or disposed of, in whole or in part, except as provided by law or under the rules adopted by the records commission provided for under **sections 149.38 to 149.42** of the Revised Code. Such records shall be delivered by outgoing officials and employees to their successors and shall not be otherwise removed, transferred or destroyed unlawfully.

The Township did not have source documentation (i.e. copy of check, letter of intent, etc.) for 71.43% of the general fund other financing sources receipts for fiscal year 2008. Also, during testing of charges for services revenue source documentation was missing for 8.7% of the population tested. Additionally, supporting documentation for four out of 15 or 26.67% of miscellaneous revenue sampled was missing.

Failure to retain these required public records resulted in an incomplete audit trail and could cause potential problems for future management decisions and may result in findings for recoveries in future audits. The Township should implement procedures which would help strengthen control over its physical assets and preservation of records and to comply with the above section of the revised code.

FINDING NUMBER 2009-003

Significant Deficiency – Reserve for Encumbrances

The Township did not properly certify all its expenditures. This resulted in the 2009 reserve for encumbrance balance for the general and special revenue funds being understated by \$3,112 and \$6,458 respectively. The understatement was determined to be immaterial and did not require an audit adjustment. Policies and procedures should be established and implemented to verify that unrecorded encumbrances are booked by the Township and added to the year-end reserve balance. Failure to do so could result in the actual expenditures on the budget to actual note and reserve for encumbrance balance on the financial statements being materially misstated.

Officials' Response: We did not receive a response from officials to the findings noted above.

**MIAMI TOWNSHIP
GREENE COUNTY**

**SCHEDULE OF PRIOR AUDIT FINDINGS
DECEMBER 31, 2009 AND 2008**

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <i>Explain</i>
2007-001	Misclassification of revenues on the statement of Activities	Not Applicable	No longer valid as the Township presented regulatory cash statements.
2007-002	Bank to book reconciliations	No	Partially corrected, repeated as finding number 2009-001.
2007-003	Improper classification of revenues	No	Partially corrected, repeated as management letter comment.
2007-004	Fund classification – classifying trust fund to special revenue	Yes	



Mary Taylor, CPA
Auditor of State

MIAMI TOWNSHIP

GREENE 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
MAY 18, 2010**