

VILLAGE OF BURKETTSVILLE

MERCER COUNTY

REGULAR AUDIT

JANUARY 1, 2007 THROUGH DECEMBER 31, 2008

YEARS AUDITED UNDER GAGAS: 2008 AND 2007

CAUDILL & ASSOCIATES CPA's

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725 5<sup>th</sup> Street  
Portsmouth, Ohio 45662





# Mary Taylor, CPA

Auditor of State

Village Council  
Village of Burkettsville  
P.O. Box 45  
Burkettsville, Ohio 45310

We have reviewed the *Independent Auditor's Report* of the Village of Burkettsville, Mercer County, prepared by Caudill & Associates, CPA's, for the audit period January 1, 2007 through December 31, 2008. 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.

The financial statements in the attached report are presented in accordance with a regulatory basis of accounting prescribed or permitted by the Auditor of State. Due to a February 2, 2005 interpretation from the American Institute of Certified Public Accountants (AICPA), modifications were required to the *Independent Auditor's Report* on your financial statements. While the Auditor of State does not legally require your government 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. The attached report includes an opinion relating to GAAP presentation and measurement requirements, but does not imply the statements are misstated under the non-GAAP regulatory basis. The *Independent Auditor's Report* also includes an opinion on the financial statements using the regulatory format the Auditor of State permits.

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. The Village of Burkettsville is responsible for compliance with these laws and regulations.

A handwritten signature in cursive script that reads "Mary Taylor".

Mary Taylor, CPA  
Auditor of State

August 25, 2009

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**VILLAGE OF BURKETTSTVILLE  
MERCER COUNTY**

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# Caudill & Associates, CPA's

725 5<sup>th</sup> Street  
Portsmouth, OH 45662

Member American Institute of Certified Public Accountants

Ohio Society of Certified Public Accountants  
Kentucky Society of Certified Public Accountants

## Independent Auditor's Report

Village Council  
Village of Burkettsville  
Mercer County  
P.O. Box 45  
Burkettsville, Ohio 45310

We have audited the accompanying financial statements of Village of Burkettsville (the Village), Mercer County, as of and for the years ended December 31, 2008 and 2007. These financial statements are the responsibility of the Village'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 described more fully in Note 1, the Village 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.

Revisions to GAAP would require the Village to reformat its financial statement presentation and make other changes effective for the years ended December 31, 2008 and 2007. Instead of the combined funds the accompanying financial statements present for 2008 and 2007, the revisions require presenting entity wide statements and also presenting its larger (i.e. major) funds separately for 2008 and 2007. While the Village does not follow GAAP, generally accepted auditing standards requires us to include the following paragraph if the statements do not substantially conform to the new GAAP presentation requirements. The Auditor of State permits, but does not require governments to reformat their statements. The Village has elected not to reformat its statements. Since this Village does not use GAAP to measure financial statement amounts, 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, 2008 and 2007, do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the Village as of December 31, 2008 and 2007, 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 as of the December 31, 2008 and 2007, and its combined cash receipts and disbursements for the years then ended on the accounting basis Note 1 describes.

Village of Burkettsville  
Independent Auditor's Report

The aforementioned revision to generally accepted accounting principles also requires the Village to include Management's Discussion and Analysis for the years ended December 31, 2008 and 2007. The Village 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 30, 2009, on our consideration of the Village'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. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

*Caudill & Associates, CPAs*

Caudill & Associates, CPA's

April 30, 2009

**VILLAGE OF BURKETTSTVILLE  
MERCER 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>	<u>Capital Projects</u>	
<b><u>Cash Receipts:</u></b>				
Property and Other Taxes	\$ 5,064	\$ 8,784	\$ -	\$ 13,848
Intergovernmental Receipts	26,290	23,614	-	49,904
Special Assessment	26,275	-	-	26,275
Charge for Service	-	-	3,830	3,830
Miscellaneous	2,679	-	8,500	11,179
<b>Total Cash Receipts</b>	<b>60,308</b>	<b>32,398</b>	<b>12,330</b>	<b>105,036</b>
<b><u>Disbursements:</u></b>				
Current:				
Security of Persons & Property	6,533	8,873	-	15,406
General Government	21,080	-	-	21,080
Health	1,637	-	-	1,637
Transportation	-	21,451	-	21,451
Leisure Time Activities	12,338	-	-	12,338
Basic Utility Service	18	-	-	18
Debt Service:				
Principal Payments	26,469	-	11,643	38,112
Interest Payments	-	-	1,429	1,429
<b>Total Cash Disbursements</b>	<b>68,075</b>	<b>30,324</b>	<b>13,072</b>	<b>111,471</b>
<b>Total Receipts Over (Under) Disbursements</b>	<b>(7,767)</b>	<b>2,074</b>	<b>(742)</b>	<b>(6,435)</b>
Fund Cash Balance, January 1	22,013	29,206	2,329	53,548
Fund Cash Balance, December 31	<u>\$ 14,246</u>	<u>\$ 31,280</u>	<u>\$ 1,587</u>	<u>\$ 47,113</u>

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



**VILLAGE OF BURKETTSTVILLE  
MERCER COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGES IN FUND CASH BALANCES - ALL GOVERNMENTAL FUND TYPES  
FOR THE YEAR ENDED DECEMBER 31, 2007**

	<b>Governmental Fund Types</b>			Totals (Memorandum Only)
	General	Special Revenue	Capital Projects	
<b><u>Cash Receipts:</u></b>				
Property and Other Taxes	\$ 5,468	\$ 8,087	\$ -	\$ 13,555
Intergovernmental Receipts	29,018	22,114	9,002	60,134
Special Assessments	26,469	-	-	26,469
Charge for Service	-	-	5,385	5,385
Miscellaneous	6,044	-	5,000	11,044
<b>Total Cash Receipts</b>	<b>66,999</b>	<b>30,201</b>	<b>19,387</b>	<b>116,587</b>
<b><u>Disbursements:</u></b>				
Current:				
Security of Persons and Property	7,486	8,073	-	15,559
General Government	19,316	-	-	19,316
Health	1,471	-	-	1,471
Transportation	480	36,765	-	37,245
Leisure Time Activities	11,643	-	-	11,643
Basic Utility Service	450	-	-	450
Capital Outlay	-	-	49	49
Debt Service:				
Principal Payments	26,469	-	21,409	47,878
Interest Payments	-	-	2,285	2,285
<b>Total Cash Disbursements</b>	<b>67,315</b>	<b>44,838</b>	<b>23,743</b>	<b>135,896</b>
<b>Total Receipts Over (Under) Disbursements</b>	<b>(316)</b>	<b>(14,637)</b>	<b>(4,356)</b>	<b>(19,309)</b>
Fund Cash Balance, January 1	22,329	43,843	6,685	72,857
Fund Cash Balance, December 31	<u>\$ 22,013</u>	<u>\$ 29,206</u>	<u>\$ 2,329</u>	<u>\$ 53,548</u>

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

**VILLAGE OF BURKETTSTVILLE  
MERCER COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2008 AND 2007**

**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 Village of Burkettsville, Mercer County, (the Village) as a body corporate and politic. A publicly-elected six-member Council governs the Village. The Village provides general government services including park operations (leisure time activities), and street construction maintenance and repair. The Village appropriates general fund and special revenue fund money to support a volunteer fire department.

The Village's management believes these financial statements present all activities for which the Village 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 Village 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 adequately disclose material matters the Auditor of State prescribes.

**C. Cash and Investments**

The Village maintains all funds in an interest bearing checking account.

**D. Fund Accounting**

The Village uses fund accounting to segregate cash and investments that are restricted as to use. The Village 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 that are restricted to expenditure for specific purposes. The Village had the following significant Special Revenue Funds:

Street Construction, Maintenance, and Repair Fund – This fund receives gasoline tax and motor vehicle tax money for constructing, maintaining, and repairing Village streets.

Fire Levy Fund – This fund receives property taxes that are used to provide security of persons and property through the operation of a volunteer fire department.

**3. Capital Projects Funds**

These funds account for receipts restricted to acquiring or constructing major capital projects (except those financed through enterprise or trust funds). The Village had the following significant Capital Project Fund:

**VILLAGE OF BURKETTSTVILLE  
MERCER COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2008 AND 2007**

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

Shelter House Construction Fund – This fund receives proceeds of general obligation bonds. The proceeds were used to construct a new shelter house.

**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. Village Council 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 cash as of January 1. The County Budget Commission must also approve estimated resources.

**3. Encumbrances**

The Ohio Revised Code requires the Village to reserve (encumber) appropriations when commitments are made. Encumbrances outstanding at year end are carried over, and need not be re-appropriated.

A summary of 2008 and 2007 budgetary activity appears in Note 3.

**F. Property, Plant, and Equipment**

The Village records disbursements for acquisitions of property, plant, and equipment when paid. The accompanying financial statements do not report these items as assets.

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

The Village maintains a cash and investment pool that 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:

	<u>2008</u>	<u>2007</u>
Demand deposits	<u>\$47,113</u>	<u>\$53,548</u>

**Deposits:** As of December 31, 2008 all Village deposits were insured by the Federal Depository Insurance Corporation. As of October 3rd, 2008 the FDIC temporarily increased the automatic coverage of accounts to \$250,000. This coverage will expire January 1, 2010.

**VILLAGE OF BURKETTSTVILLE  
MERCER COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2008 AND 2007**

**3. BUDGETARY ACTIVITY**

Budgetary activity for the years ending December 31, 2008 and 2007 follows:

2008 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$65,500	\$60,308	(\$5,192)
Special Revenue	29,500	32,398	2,898
Capital Projects	11,000	12,330	1,330
Total	\$106,000	\$105,036	(\$964)

2008 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$76,300	\$68,075	\$8,225
Special Revenue	46,000	30,324	15,676
Capital Projects	13,500	13,072	428
Total	\$135,800	\$111,471	\$24,329

2007 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$67,300	\$66,999	(\$301)
Special Revenue	33,700	30,201	(3,499)
Capital Projects	20,500	19,387	(1,113)
Total	\$121,500	\$116,587	(\$4,913)

2007 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$73,100	\$67,315	\$5,785
Special Revenue	52,900	44,838	8,062
Capital Projects	23,900	23,743	157
Total	\$149,900	\$135,896	\$14,004

**4. PROPERTY TAX**

Real property taxes become a lien on January 1 preceding the October 1 date for which the Village council adopts 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 State pays the Village amounts equaling these deductions. The Village includes these with Intergovernmental Receipts. Payments are due to the County by December 31. If the property owner elects to pay semiannually, the first half payment is due December 31. The second half payment is due the following June 20.

Property owners assess tangible personal property tax. They must file a list of tangible 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 the Village's behalf.

**VILLAGE OF BURKETTSTVILLE  
MERCER COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2008 AND 2007**

**5. DEBT**

Debt outstanding at December 31, 2008 was as follows:

	Principal	Interest Rate
Ohio Water Development Authority Loan	\$ 435,630	0.00%
General Obligation Bonds	24,077	4.00%
Total	\$ 459,707	

The Ohio Water Development Authority (OWDA) loan relates to a sanitary sewer collection system project the Ohio Environmental Protection Agency mandated. The OWDA approved up to \$529,383 in loans to the Village for this project. The Village will repay the loan in semiannual installments of \$13,235 over 20 years. Sewer receipts collateralize the loan. The Village has agreed to set utility rates sufficient to cover OWDA debt service requirements.

The General Obligation Bonds were issued on April 12, 2004, for the purpose of constructing a shelter house in the Village. The Village taxing authority collateralizes General Obligation Bonds.

Amortization of the above debt, including interest, follows:

<b>Year Ending December 31</b>	<b>General Obligation Bonds</b>	<b>OWDA Loan</b>	<b>Total</b>
2009	\$ 10,694	\$ 26,469	37,163
2010	10,694	26,469	37,163
2011	4,395	26,469	30,864
2012		26,469	26,469
2013		26,469	26,469
2014-18		132,345	132,345
2019-23		132,345	132,345
2024-28		38,595	38,595
Total	\$ 25,783	\$ 435,630	461,413

**6. RETIREMENT SYSTEM**

The Village's Officials and 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' retirement benefits, including postretirement healthcare and survivor and disability benefits.

The Ohio Revised Code also prescribes contribution rates. For 2007 and 2008, OPERS members contributed 9.5 and 10 percent of their wages. The Village contributed an amount equal to 13.85 and 14 percent, respectively, of participants' gross salaries. The Village has paid all contributions required through December 31, 2008.

**VILLAGE OF BURKETTSTVILLE  
MERCER COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2008 AND 2007**

**7. RISK MANAGEMENT**

**Commercial Insurance** – The Village has obtained commercial insurance for the following risks:

- Comprehensive property and general liability;
- Vehicles; and
- Errors and Omissions

**8. COMPLIANCE**

Contrary to Ohio Rev. Code Section 5705.41D the Village did not properly certify the availability of funds prior to obligation for 39% of purchases tested for 2007 and 29% of purchases tested in 2008.

**9. MISCELLANEOUS RECIEPTS**

Miscellaneous receipts as of 12/31/07 and 12/31/08 are composed primarily of donations made to the Village.

**Caudill & Associates, CPA's**  
725 5<sup>th</sup> Street  
Portsmouth, OH 45662

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**Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an  
Audit of Financial Statements Performed in Accordance with *Government Auditing Standards***

Village Council  
Village of Burkettsville  
Mercer County  
P.O. Box 45  
Burkettsville, Ohio 45310

We have audited the accompanying financial statements of Village of Burkettsville (the Village), Mercer County, as of and for the years ended December 31, 2008 and 2007, and have issued our report thereon dated April 30, 2009 wherein we noted the Village 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 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 Village's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness on the Village's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Village's internal control over financial reporting.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the Village's ability to initiate, authorize, record, process, or report financial data reliably in accordance with its applicable accounting basis, such that there is more than a remote likelihood that a misstatement of the Village's financial statements that is more than inconsequential will not be prevented or detected by the Village's internal control. We did not identify any deficiencies in internal control over financial reporting which we consider to be significant deficiencies.

A material weakness is a significant deficiency, or a combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the Village's internal control.

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 significant deficiencies and, accordingly, would not necessarily disclose all significant deficiencies that are also considered to be material weaknesses. We did not identify any deficiencies in internal control over financial reporting which we consider to be material weaknesses, as define above.

Village of Burkettsville  
Mercer County

### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Village's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, 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 tests disclosed one instance of noncompliance that is required to be reported under *Government Auditing Standards* which is described in the accompanying Schedule of Findings and Responses as item 2008-001.

We also noted certain other matters that we reported to the Village's management in a separate letter dated April 30, 2009.

The Village's responses to the findings identified in our audit are described in the accompanying Schedule of Findings and Responses. We did not audit the Village's responses and, accordingly, we express no opinion on them.

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



Caudill & Associates, CPA's

April 30, 2009



VILLAGE OF BURKETTSVILLE  
MERCER COUNTY

SCHEDULE OF FINDINGS AND RESPONSES  
DECEMBER 31, 2008 AND 2007

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

**FINDING NUMBER 2008-001**

**Noncompliance Citation – Ohio Rev. Code Section 5705.41 (D)**

Ohio Rev. Code Section 5705.41 (D) states no orders or contracts involving the expenditure of money are to be made unless there is a certificate of the fiscal officer attached that the amount required for the order or contract 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 encumbrances.

The following exceptions to this basic requirement are provided by Ohio Rev. Code Section 5705.41 (D):

Then and Now Certificate: If the fiscal officer can certify that both at the time that the contract or order was made and at the time that he is completing his certification, sufficient funds were available or in the process of collection, to the credit of a proper fund, properly appropriated and free from any previous encumbrance, the taxing authority can authorize the drawing of a warrant for the payment of the amount due.

The taxing authority has 30 days from the receipt of the “then and now” certificate to approve payment by resolution or ordinance. If approval is not made within 30 days, there is no legal liability on the part of the subdivision or taxing district.

Amounts of less than \$100 for counties, or less than \$3,000 for other political subdivisions, may be paid by the fiscal officer without such affirmation of the taxing authority upon completion of the “then and now” certificate, provided that the expenditure is otherwise lawful. This does not eliminate any otherwise applicable requirement for approval of expenditures by the taxing authority.

The Village did not properly certify the availability of funds prior to obligation for 39%, of purchases tested in 2007 and 29%, of the purchases tested in 2008.

This could lead to deficient spending and other budgetary problems for the Village.

We recommend the Village implement policies to ensure that all purchases first have monies certified by the Clerk Treasurer before purchasing or ordering an item. We also recommend the use of a “then and now” certificate in instances of emergency or absence of proper authority.

**Village Response:**

We received no response from the Village regarding this issue.

**VILLAGE OF BURKETTSVILLE  
MERCER COUNTY**

**SCHEDULE OF PRIOR AUDIT FINDINGS  
DECEMBER 31, 2008 AND 2007**

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; Explain
2006 - 001	5705.40 supplementing appropriations	Yes	N/A
2006 - 002	5705.41.(B) Expenditures Exceeding Appropriation	Yes	N/A
2006 - 003	5705.41.(D) Untimely Certification of Funds	No	Not Corrected. Reissue as finding 2008-001
2006 - 004	733.28 Accounting for all Transactions	Yes	N/A
2006 - 005	Significant Deficiency - Blank Checks	Yes	N/A
2006 - 006	Significant Deficiency - Dual Signatures	Yes	N/A
2006 - 007	Significant Deficiency - Segregation of Duties	Yes	N/A



**Mary Taylor, CPA**  
Auditor of State

**VILLAGE OF BURKETTSVILLE**

**MERCER 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  
SEPTEMBER 8, 2009**