

***MIFFLIN TOWNSHIP
RICHLAND COUNTY, OHIO***

AUDIT REPORT

FOR THE YEARS ENDED DECEMBER 31, 2010 & 2009

Charles E. Harris and Associates, Inc.
Certified Public Accountants and Government Consultants



Dave Yost • Auditor of State

Board of Trustees
Mifflin Township
2326 Park Avenue East
Mansfield, Ohio 44903

We have reviewed the *Report of Independent Accountants* of Mifflin Township, Richland County, prepared by Charles E. Harris & Associates, Inc., for the audit period January 1, 2009 through December 31, 2010. 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 *Report of Independent Accountants* 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 *Report of Independent Accountants* 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. Mifflin Township is responsible for compliance with these laws and regulations.

A handwritten signature in black ink that reads "Dave Yost".

Dave Yost
Auditor of State

October 13, 2011

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**MIFFLIN TOWNSHIP
RICHLAND COUNTY**
For the Years Ending December 31, 2010 and 2009

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Charles E. Harris & Associates, Inc.
Certified Public Accountants

REPORT OF INDEPENDENT ACCOUNTANTS

Mifflin Township
Richland County
2326 Park Avenue East
Mansfield, Ohio 44903

To the Board of Trustees:

We have audited the accompanying financial statements of Mifflin Township, Richland County (the Township), as of and for the years ended December 31, 2010 and 2009. 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. We believe that 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.

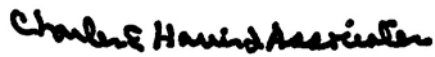
Instead of the combined funds the accompanying financial statements present, GAAP requires presenting entity wide statements and also presenting the Township's larger (i.e. major) funds separately. While the Township does not follow GAAP, generally accepted auditing standards requires us to include the 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 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, 2010 and 2009, 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, 2010 and 2009, 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 Mifflin Township, Richland County, as of December 31, 2010 and 2009, and its combined cash receipts and disbursements for the years then ended on the accounting basis Note 1 describes.

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 June 24, 2011, 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 controls 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.



Charles E. Harris & Associates, Inc.

June 24, 2011

MIFFLIN TOWNSHIP
 RICHLAND COUNTY, OHIO
 COMBINED STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
 CHANGES IN FUND CASH BALANCES
 All Governmental Fund Types
 For the Year Ended December 31, 2010

	Governmental Fund Types				Totals (Memorandum Only)
	General	Special Revenue	Capital Projects	Permanent	
Receipts:					
Property and Other Local Taxes	\$ 95,506	\$ 1,256,606	-	-	\$ 1,352,112
Special Assessments	-	-	\$ 9,278	-	9,278
Intergovernmental	55,376	210,940	-	-	266,316
Charges for Services	735	300,553	-	-	301,288
Earning on Investments	1,970	124	-	\$ 2	2,096
Miscellaneous	60,747	11,466	-	-	72,213
Total Receipts	214,334	1,779,689	9,278	2	2,003,303
Disbursements:					
General Government	247,527	2,882	-	-	250,409
Public Safety	12,050	872,409	-	-	884,459
Public Works	20,000	485,936	-	-	505,936
Capital Outlay	-	83,146	6,851	-	89,997
Debt Service:					
Principal Retirement	-	76,950	-	-	76,950
Interest	-	70,801	-	-	70,801
Total Disbursements	279,577	1,592,124	6,851	-	1,878,552
Total Receipts Over/(Under)					
Disbursements	(65,243)	187,565	2,427	2	124,751
Other Financing Sources:					
Proceeds of debt	-	30,490	-	-	30,490
Total Other Financing Sources	-	30,490	-	-	30,490
Total of Receipts and Other Sources Over (Under)					
Disbursements and Other (Uses)	(65,243)	218,055	2,427	2	155,241
Fund Cash Balance, January 1, 2010	390,122	1,632,788	8,215	1,438	2,032,563
Fund Cash Balance, December 31, 2010	\$ 324,879	\$ 1,850,843	\$ 10,642	\$ 1,440	\$ 2,187,804
Reserves for Encumbrances	\$ -	\$ 11,466	\$ -	\$ -	\$ 11,466

See Accompanying Notes to the Financial Statements.

MIFFLN TOWNSHIP
 RICHLAND COUNTY, OHIO
 COMBINED STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
 CHANGES IN FUND CASH BALANCES
 All Governmental Fund Types
 For the Year Ended December 31, 2009

	Governmental Fund Types				Totals (Memorandum Only)
	General	Special Revenue	Capital Projects	Permanent	
Receipts:					
Property and Other Local Taxes	\$ 96,981	\$ 1,249,486	-	-	\$ 1,346,467
Special Assessments	-	-	\$ 8,790	-	8,790
Intergovernmental	70,497	336,680	-	-	407,177
Charges for Services	1,070	236,111	-	-	237,181
Earning on Investments	1,254	79	-	\$ 1	1,334
Miscellaneous	13,218	20,173	-	-	33,391
Total Receipts	183,020	1,842,529	8,790	1	2,034,340
Disbursements:					
General Government	212,836	2,338	-	-	215,174
Public Safety	-	851,204	-	-	851,204
Public Works	38,812	482,136	-	-	520,948
Capital Outlay	-	209,226	7,685	-	216,911
Debt Service:					
Principal Retirement	-	131,209	-	-	131,209
Interest	-	83,501	-	-	83,501
Total Disbursements	251,648	1,759,614	7,685	-	2,018,947
Total Receipts Over/(Under)					
Disbursements	(68,628)	82,915	1,105	1	15,393
Fund Cash Balance, January 1, 2009	458,750	1,549,873	7,110	1,437	2,017,170
Fund Cash Balance, December 31, 2009	\$ 390,122	\$ 1,632,788	\$ 8,215	\$ 1,438	\$ 2,032,563
Reserves for Encumbrances	\$ 470	\$ 31,179	\$ -	\$ -	\$ 31,649

See Accompanying Notes to the Financial Statements.

MIFFLIN TOWNSHIP
RICHLAND COUNTY, OHIO
Notes to the Financial Statements
For the Years Ended December 31, 2010 and 2009

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. DESCRIPTION OF THE ENTITY

Mifflin Township, Richland County, (the Township) is a body corporate and politic established for the purpose of exercising 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 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.)

The statements include adequate disclosure of material matters, as prescribed or permitted by the Auditor of State.

C. CASH AND INVESTMENTS

Investments are included in the 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.

Certificates of deposit are valued at cost. STAR Ohio is similar in concept to a money market fund and as such maintains a constant net asset value of one dollar per share.

D. FUND ACCOUNTING

The Township uses fund accounting to segregate cash and investments that are restricted to use. Fund accounting is a concept developed to meet the needs of governmental entities in which legal or other restraints require the recording of specific receipts and disbursements. The transactions of each fund are reflected in a self-balancing group of accounts, an accounting entity which stands separate from the activities reported in other funds. The Township classifies its funds into the following types:

MIFFLIN TOWNSHIP
RICHLAND COUNTY, OHIO
Notes to the Financial Statements
For the Years Ended December 31, 2010 and 2009

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – (Continued)

D. FUND ACCOUNTING – (Continued)

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

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

- **Special Fire Levy Fund** – This fund receives property taxes for providing fire and emergency medical services to the Township.
- **Parks & Recreation Fund** – This fund receives property taxes that are used for providing park and recreation services.

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:

- **Permanent Improvement Fund (Parks and Recreation)** – This fund received general obligation note proceeds in a prior year to construct and improve a park site.

Permanent Fund: This fund is used to account for resources restricted by legally binding trust agreements which restrict the Township to use of only the interest earned:

- **Cemetery Bequest Fund** – Interest derived from the corpus of this fund is used for cemetery upkeep.

E. BUDGETARY PROCESS

The Ohio Revised Code requires that each fund (except certain agency funds) 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.

**MIFFLIN TOWNSHIP
 RICHLAND COUNTY, OHIO
 Notes to the Financial Statements
 For the Years Ended December 31, 2010 and 2009**

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.

A summary of 2010 and 2009 budgetary activity appears in Note 4.

F. PROPERTY, PLANT, AND EQUIPMENT

Acquisitions of property, plant and equipment are recorded as capital outlay 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:

	2010	2009
Demand deposits	\$ 2,187,804	\$ 2,032,563

Deposits: Deposits are either (1) insured by the Federal Deposit Insurance Corporation, (2) collateralized by securities specifically pledged by the financial institution to the Township, or (3) collateralized by the financial institution's public entity deposit pool.

MIFFLIN TOWNSHIP
RICHLAND COUNTY, OHIO
Notes to the Financial Statements
For the Years Ended December 31, 2010 and 2009

3. PROPERTY TAXES

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.

Public utilities are also taxed on personal and real property located within the Township.

Tangible personal property tax is assessed by the property owners, who must file a list of such property to the County by each April 30. These taxes were phased out in 2009.

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

4. BUDGETARY ACTIVITY

Budgetary activity for the years ended December 31, 2010 and 2009 follows:

2010 Budgeted vs Actual Receipts

	Budgeted Receipts	Actual Receipts	Variance
General Fund	\$ 79,000	\$ 214,334	\$ 135,334
Special Revenue Funds	1,686,961	1,810,179	123,218
Capital Projects Fund	8,000	9,278	1,278
Permanent Fund	10	2	(8)

2010 Budgeted vs Actual Budgetary Basis Expenditures

	Appropriation Authority	Budgetary Expenditures	Variance
General Fund	\$ 289,994	\$ 279,577	\$ 10,417
Special Revenue Funds	1,804,440	1,603,590	200,850
Capital Projects Fund	9,100	6,851	2,249
Permanent Fund	300	-	300

2009 Budgeted vs Actual Receipts

	Budgeted Receipts	Actual Receipts	Variance
General Fund	\$ 150,000	\$ 183,020	\$ 33,020
Special Revenue Funds	1,800,595	1,842,529	41,934
Capital Projects Fund	8,000	8,790	790
Permanent Fund	1,000	1	(999)

MIFFLIN TOWNSHIP
RICHLAND COUNTY, OHIO
Notes to the Financial Statements
For the Years Ended December 31, 2010 and 2009

4. BUDGETARY ACTIVITY – (Continued)

2009 Budgeted vs Actual Budgetary Basis Expenditures

	Appropriation Authority	Budgetary Expenditures	Variance
General Fund	\$ 279,330	\$ 252,118	\$ 27,212
Special Revenue Funds	2,144,135	1,790,793	353,342
Capital Projects Fund	9,100	7,685	1,415
Permanent Fund	500	-	500

5. DEBT

Debt outstanding at December 31, 2010 was as follows:

	Balance December 31, 2010
Bonds	\$ 970,000
Tax Anticipation Notes	175,000
Mower	10,886
Fire Truck	140,171
Total	<u>\$ 1,296,057</u>

The fire truck note is collateralized by the truck. The mower note is collateralized by the mower and is used for Township road maintenance. On December 1, 2005 the Township issued Tax Anticipation Notes in the amount of \$320,000. The Tax Anticipation Notes are backed by the full faith and credit of the Township. During 2006, the Township issued Bonds for the purpose of constructing a new fire station, renovating the current fire station and equipping those facilities.

Principal and interest requirements to retire long-term obligations outstanding at December 31, 2010 are as follows:

Year ending December 31	Bonds	Tax Anticipation Notes	Mower	Fire Truck
2011	\$46,013	\$37,875	\$11,746	\$40,213
2012	45,800	42,250	-	40,213
2013	45,588	40,500	-	40,213
2014	45,375	38,750	-	40,213
2015	85,113	44,687	-	-
2016-2020	439,655	-	-	-
2021-2025	439,603	-	-	-
2026-2029	<u>371,163</u>	-	-	-
Total	<u>\$1,518,310</u>	<u>\$204,062</u>	<u>\$11,746</u>	<u>\$160,852</u>

**MIFFLIN TOWNSHIP
 RICHLAND COUNTY, OHIO
 Notes to the Financial Statements
 For the Years Ended December 31, 2010 and 2009**

6. RETIREMENT SYSTEMS

The Township's firefighters belong to the Ohio Police & Fire Pension Fund (OP&F). Other full-time employees belong to the Ohio Public Employees Retirement System (OPERS) of Ohio. OP&F and OPERS are cost sharing, multiple employer plans. These plans provide retirement benefits, including postretirement healthcare, and survivor and disability benefits to participants as prescribed by the Ohio Revised Code.

Contribution rates are prescribed by the Ohio Revised Code. For 2010 and 2009, OP&F participants contributed 10.00% of their wages. The Township contributed an amount equal to 24.00% of firefighter participant wages. For 2010 and 2009, OPERS members contributed 10.00% of their wages. The Township contributed an amount equal to 14.00% of participants' gross salaries. The Township has paid all contributions through December 31, 2010.

7. RISK MANAGEMENT

Risk Pool Membership

The Township belongs to the Ohio Government Risk Management Plan (the "Plan"), an unincorporated non-profit association with over 600 governmental entity members providing a formalized, jointly administered self-insurance risk management program and other administrative services. Pursuant to Section 2744.081 of the Ohio Revised Code, the Plan is deemed a separate legal entity. The Plan provides property, liability, errors and omissions, law enforcement, automobile, excess liability, crime, surety and bond, inland marine and other coverages, modified for each member's needs. The Plan pays judgments, settlements and other expenses resulting from covered claims that exceed the member's deductible. The Plan uses conventional insurance coverages and reinsures these coverages 100%, rather than using a risk pool of member funds to pay individual and collective losses. Therefore, the individual members are only responsible for their self-retention (deductible) amounts, which vary from member to member.

The Plan's financial statements (audited by other accountants) conform with generally accepted accounting principles, and reported the following assets, liabilities and retained earnings at December 31, 2010 and 2009:

	<u>2010</u>	<u>2009</u>
Assets	\$12,036,541	\$11,176,186
Liabilities	<u>(4,845,056)</u>	<u>(4,852,485)</u>
Members Equity	<u>\$ 7,191,485</u>	<u>\$6,290,528</u>

8. CONTINGENT LIABILITIES/SUBSEQUENT EVENTS

Management believes there are no pending claims or lawsuits.

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Charles E. Harris & Associates, Inc.
Certified Public Accountants

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

Mifflin Township
Richland County
2326 Park Avenue East
Mansfield, Ohio 44903

To the Board of Trustees:

We have audited the financial statements of Mifflin Township, Richland County (the Township), as of and for the years ended December 31, 2010 and 2009, and have issued our report thereon dated June 24, 2011, 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 conducted our audit in accordance with auditing standards generally accepted in the United States of America and standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Controls 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 auditing procedures for the purpose of expressing our opinions 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.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses. Therefore, we cannot assure that we have identified all deficiencies, significant deficiencies or material weaknesses. However, as described in the accompanying schedule of findings we identified a certain deficiency in internal control over financial reporting that we consider to be a material weakness.

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 a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and timely corrected. We consider finding 2010-MTRC-001 described in the accompanying schedule of findings to be a material weakness.


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 grants 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 such an opinion. The results of our tests disclosed no instances of noncompliance or other matters we must report under *Government Auditing Standards*.

The Township's response to the finding identified in our audit is described in the accompanying schedule of findings. We did not audit the Township's response and, accordingly, we express no opinion on it.

We also noted a certain internal control matter that we reported to the Township's management in a separate letter dated June 24, 2011.

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



Charles E. Harris & Associates, Inc.
June 24, 2011

**MIFFLIN TOWNSHIP
RICHLAND COUNTY**

**SCHEDULE OF FINDINGS
DECEMBER 31, 2010 AND 2009**

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

**FINDING NUMBER 2010-MTRC-001
Material Weakness**

Incorrect Accounting Transactions

During the audit of the Township's financial records for the years ended December 31, 2010 and 2009 we noted a number of transactions incorrectly recorded. The financial statements have been adjusted to present the accounting information correctly and the Township has agreed with the required reclassifications and adjustments. Below is a listing of the various erroneous accounting transactions:

- Debt Service, for year end 2010 and 2009, was included in Public Safety and Public Works functions;
- Capital Outlay, for 2010 and 2009, was included in the Public Safety and Public Works function;
- During 2010, the Township failed to record and report the proceeds of a loan used to purchase a mower;
- The Township recorded intergovernmental grants as miscellaneous revenue;
- The Township incorrectly recorded payroll withholdings.

We recommend that the Township closely follow the Ohio Township Handbook and the Ohio Revised Code when recording transactions. We also recommend that the Fiscal Officer contact the Auditor of State for additional guidance as needed.

Management Response:

The Township will review all accounting transactions to ensure that we are recording the transactions correctly.

**MIFFLIN TOWNSHIP
RICHLAND COUNTY
DECEMBER 31, 2010 AND 2009**

SCHEDULE OF PRIOR AUDIT FINDINGS

Finding Number	Finding Summary	Fully Corrected?	Not Corrected. Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; Explain
2008-1	Township recorded incorrect accounting transactions.	No	Not Corrected: Reissued in current Schedule of Findings as 2010-MTRC-001.



Dave Yost • Auditor of State

MIFFLIN TOWNSHIP

RICHLAND 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
OCTOBER 25, 2011