



Dave Yost • Auditor of State

VILLAGE OF RENDVILLE
PERRY COUNTY

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Dave Yost • Auditor of State

Village of Rendville
Perry County
6461 Main Street
Rendville, Ohio 43730

To the Village Council:

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 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. 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.

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

Dave Yost
Auditor of State

December 19, 2012

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Dave Yost • Auditor of State

INDEPENDENT ACCOUNTANTS' REPORT

Village of Rendville
Perry County
6461 Main Street
Rendville, Ohio 43730

To the Village Council:

We have audited the accompanying financial statements of the Village of Rendville, Perry County, Ohio (the Village), as of and for the years ended December 31, 2011 and 2010. 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.

Except as discussed in the following paragraph, 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 our audit provides a reasonable basis for our opinion.

The accompanying financial statements present receipts and disbursements by fund type totals only. Ohio Administrative Code Section 117-2-02(A) requires governments to classify receipt and disbursement transactions. In addition, the Village did not provide adequate supporting documentation for disbursements to allow us to determine the occurrence, accuracy, classification, and rights and obligations of Cash Disbursements recorded in all fund types in 2011 and 2010, nor were we able to satisfy ourselves as to those disbursements by other auditing procedures. These unsupported disbursements represent 60 percent of all disbursements in the General Fund Type and 23 percent in the Special Revenue Fund Type for the year ended December 31, 2011 and 57 percent of all disbursements in the General Fund and 100 percent in the Special Revenue Fund Type for the year ended December 31, 2010. Also, the Village did not provide adequate supporting documentation for receipts to allow us to determine the completeness, occurrence, accuracy, classification, and rights and obligations of Cash Receipts recorded in the General Fund Type in 2010, nor were we able to satisfy ourselves as to those receipts by other auditing procedures. These unsupported receipts represent 26 percent of receipts of the General Fund Type for the year ended December 31, 2010.

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.

Instead of the combined funds the accompanying financial statements present, GAAP require presenting entity-wide statements and also presenting the Village's larger (i.e., major) funds separately. 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 GAAP presentation requirements. The Auditor of State permits, but does not require Villages to reformat their statements. The Village 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, 2011 and 2010 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, 2011 and 2010, or its changes in financial position for the years then ended.

Also, in our opinion, except we express no opinion on the 2011 and 2010 cash disbursements in all fund types and the 2010 cash receipts in the General Fund Type, because of the effects of the matters discussed in the third paragraph, and because of the omission of receipt and disbursement classifications, as described in paragraph three, the financial statements referred to above do not present fairly, in all material respects, the combined fund cash balances as of December 31, 2011 and 2010 of the Village of Rendville, Perry County, Ohio, and its combined unclassified cash receipts and unclassified disbursements for the years then ended on the accounting basis Note 1 describes.

As described in Note 1, during 2011 the Village of Rendville, Perry County, adopted Governmental Accounting Standards Board Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*.

In accordance with *Government Auditing Standards*, we have also issued our report dated December 19, 2012, 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. 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.



Dave Yost
Auditor of State

December 19, 2012

**VILLAGE OF RENDVILLE
PERRY COUNTY**

**COMBINED STATEMENT OF RECEIPTS, DISBURSEMENTS
AND CHANGES IN FUND BALANCES (CASH BASIS)
ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2011**

	General	Special Revenue	Totals (Memorandum Only)
Cash Receipts			
Cash Receipts	\$343	\$875	\$1,218
<i>Total Cash Receipts</i>	<u>343</u>	<u>875</u>	<u>1,218</u>
Cash Disbursements			
Cash Disbursements	11,529	5,392	16,921
<i>Total Cash Disbursements</i>	<u>11,529</u>	<u>5,392</u>	<u>16,921</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>(11,186)</u>	<u>(4,517)</u>	<u>(15,703)</u>
<i>Fund Cash Balances, January 1</i>	<u>10,394</u>	<u>13,663</u>	<u>24,057</u>
Fund Cash Balances, December 31			
Restricted		9,146	9,146
Unassigned (Deficit)	(792)		(792)
<i>Fund Cash Balances, December 31</i>	<u><u>(\$792)</u></u>	<u><u>\$9,146</u></u>	<u><u>\$8,354</u></u>

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

**VILLAGE OF RENDVILLE
PERRY COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES
ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2010**

	<u>Governmental Fund Types</u>		<u>Totals (Memorandum Only)</u>
	<u>General</u>	<u>Special Revenue</u>	
Cash Receipts:			
Cash Receipts	\$4,842	\$3,484	\$8,326
Total Cash Receipts	4,842	3,484	8,326
Cash Disbursements:			
Cash Disbursements	5,149	165	5,314
Total Cash Disbursements	5,149	165	5,314
Total Receipts Over/(Under) Disbursements	(307)	3,319	3,012
Fund Cash Balances, January 1	10,701	10,344	21,045
Fund Cash Balances, December 31	<u>\$10,394</u>	<u>\$13,663</u>	<u>\$24,057</u>

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

**VILLAGE OF RENDVILLE
PERRY COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2011 AND 2010**

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 Rendville, Perry County, (the Village) as a body corporate and politic. A publicly-elected six-member Council directs the Village. The Village provides general government services, including maintenance of Village streets and highways.

The Village participates in the Public Entities Pool of Ohio (PEP), public entity risk pool. Note 6 to the financial statements provides additional information for this entity.

The Village's management believes these financial statements present all activities for which the Village 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 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).

The Village did not classify its receipts and disbursements in the accompanying financial statements. This is a material departure from the requirements of Ohio Administrative Code Section 117-2-02(A). This Ohio Administrative Code Section requires classifying receipts and disbursements.

These statements include adequate disclosure of material matters, as the Auditor of State prescribes or permits.

C. Fund Accounting

The Village uses fund accounting to segregate cash that is 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 (other than from private-purpose trusts or for capital projects) that are restricted to expenditure for specific purposes.

**VILLAGE OF RENDVILLE
PERRY COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2011 AND 2010
(Continued)**

1. Summary of Significant Accounting Policies (Continued)

C. Fund Accounting (Continued)

2. Special Revenue Funds (Continued)

The Village had the following significant Special Revenue Funds:

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

State Highway Fund – This fund receives gasoline tax and motor vehicle license tax money for constructing, maintaining, and repairing Village streets.

D. 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 Village Council must annually approve appropriation measures and subsequent amendments. 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 approve estimated resources.

3. Encumbrances

The Ohio Revised Code requires the Village to reserve (encumber) appropriations when individual commitments are made. Encumbrances outstanding at year end are canceled, and reappropriated in the subsequent year. The Village did not use the encumbrance method of accounting.

A summary of 2011 and 2010 budgetary activity appears in Note 3.

E. Fund Balance

For December 31, 2011, fund balance is divided into five classifications based primarily on the extent to which the Village must observe constraints imposed upon the use of its governmental-fund resources. The classifications are as follows:

VILLAGE OF RENDVILLE
PERRY COUNTY

NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2011 AND 2010
(Continued)

1. Summary of Significant Accounting Policies (Continued)

E. Fund Balance (Continued)

1. Nonspendable

The Village classifies assets as *nonspendable* when legally or contractually required to maintain the amounts intact.

2. Restricted

Fund balance is *restricted* when constraints placed on the use of resources are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or is imposed by law through constitutional provisions.

3. Committed

Council can *commit* amounts via formal action (resolution). The Village must adhere to these commitments unless the Council amends the resolution. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed to satisfy contractual requirements.

4. Assigned

Assigned fund balances are intended for specific purposes but do not meet the criteria to be classified as *restricted* or *committed*. Governmental funds other than the general fund report all fund balances as *assigned* unless they are restricted or committed. In the general fund, *assigned* amounts represent intended uses established by Village Council or a Village official delegated that authority by resolution, or by State Statute.

5. Unassigned

Unassigned fund balance is the residual classification for the general fund and includes amounts not included in the other classifications. In other governmental funds, the unassigned classification is used only to report a deficit balance.

The Village applies restricted resources first when expenditures are incurred for purposes for which either restricted or unrestricted (committed, assigned, and unassigned) amounts are available. Similarly, within unrestricted fund balance, committed amounts are reduced first followed by assigned, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

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.

**VILLAGE OF RENDVILLE
PERRY COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2011 AND 2010
(Continued)**

2. Equity in Pooled Deposits

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

	2011	2010
Demand deposits	\$8,354	\$24,057

Deposits: Deposits are insured by the Federal Deposit Insurance Corporation.

3. Budgetary Activity

Budgetary activity for the years ending December 31, 2011 and 2010 follows:

2011 Budgeted vs. Actual Receipts

Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$0	\$343	\$343
Special Revenue	0	875	875
Total	\$0	\$1,218	\$1,218

2011 Budgeted vs. Actual Budgetary Basis Expenditures

Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$0	\$11,529	(\$11,529)
Special Revenue	0	5,392	(5,392)
Total	\$0	\$16,921	(\$16,921)

2010 Budgeted vs. Actual Receipts

Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$0	\$4,842	\$4,842
Special Revenue	0	3,484	3,484
Total	\$0	\$8,326	\$8,326

2010 Budgeted vs. Actual Budgetary Basis Expenditures

Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$0	\$5,149	(\$5,149)
Special Revenue	0	165	(165)
Total	\$0	\$5,314	(\$5,314)

**VILLAGE OF RENDVILLE
PERRY COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2011 AND 2010
(Continued)**

3. Budgetary Activity (Continued)

In 2010 and 2011, the Village did not have evidence that permanent appropriations were legally adopted, which is contrary to Ohio Rev. Code Section 5705.38(A) and therefore all expenditures made were in excess of appropriations, contrary to Ohio Rev. Code Section 5705.41(B). The Village did not have evidence that an amended certificate of estimated resources was adopted by Village Council and certified to the County Budget Commission. Also contrary to Ohio Rev. Code Section 5705.10, at December 31, 2012, the General Fund had a cash deficit balance of \$792.

4. Property Tax

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

5. Retirement System

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

The Ohio Revised Code also prescribes contribution rates. For 2011 and 2010, OPERS members were required to contribute 10% of their gross salaries, and the Village was required to contribute an amount equaling 14% of participants' gross salaries.

During 2010 and 2011, the Village's fiscal officers were appointed, and therefore were required to belong to the OPERS, in accordance with Ohio Rev. Code Section 145.47. However, the fiscal officers did not have retirement withholdings, nor did the Village remit its contribution for 2010 and 2011. The Village has not paid all contributions required through December 31, 2011.

**VILLAGE OF RENDVILLE
PERRY COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2011 AND 2010
(Continued)**

6. Risk Management

Risk Pool Membership

The Village belongs to the Public Entities Pool of Ohio (PEP), a risk-sharing pool available to Ohio local governments. PEP provides property and casualty coverage for its members. American Risk Pooling Consultants, Inc. (ARPCO), a division of York Insurance Services Group, Inc. (York), functions as the administrator of PEP and provides underwriting, claims, loss control, risk management, and reinsurance services for PEP. PEP is a member of the American Public Entity Excess Pool (APEEP), which is also administered by ARPCO. Member governments pay annual contributions to fund PEP. PEP pays judgments, settlements and other expenses resulting from covered claims that exceed the members' deductibles.

Casualty and Property Coverage

APEEP provides PEP with an excess risk-sharing program. Under this arrangement, PEP retains insured risks up to an amount specified in the contracts. At December 31, 2010, PEP retained \$350,000 for casualty claims and \$150,000 for property claims.

The aforementioned casualty and property reinsurance agreement does not discharge PEP's primary liability for claims payments on covered losses. Claims exceeding coverage limits are the obligation of the respective government.

Financial Position

PEP'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, 2011 and 2010.

	<u>2011</u>	<u>2010</u>
Assets	\$33,362,404	\$34,952,010
Liabilities	<u>(14,187,273)</u>	<u>(14,320,812)</u>
Net Assets	<u>\$19,175,131</u>	<u>\$20,631,198</u>

At December 31, 2011 and 2010, respectively, the liabilities above include approximately \$13 million and \$12.9 million of estimated incurred claims payable. The assets above also include approximately \$12.1 million and \$12.4 million of unpaid claims to be billed to approximately 455 member governments in the future, as of December 31, 2011 and 2010, respectively. These amounts will be included in future contributions from members when the related claims are due for payment. As of December 31, 2011, the Government's share of these unpaid claims collectible in future years is approximately \$2,000.

Based on discussions with PEP, the expected rates PEP charges to compute member contributions, which are used to pay claims as they become due, are not expected to change significantly from those used to determine the historical contributions detailed below. By contract, the annual liability of each member is limited to the amount of financial contributions required to be made to PEP for each year of membership.

VILLAGE OF RENDVILLE
PERRY COUNTY

NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2011 AND 2010
(Continued)

6. Risk Management (Continued)

<u>Contributions to PEP</u>	
<u>2011</u>	<u>2010</u>
\$2,154	\$0

After one year of membership, a member may withdraw on the anniversary of the date of joining PEP, if the member notifies PEP in writing 60 days prior to the anniversary date. Upon withdrawal, members are eligible for a full or partial refund of their capital contributions, minus the subsequent year's contribution. Withdrawing members have no other future obligation to PEP. Also upon withdrawal, payments for all casualty claims and claim expenses become the sole responsibility of the withdrawing member, regardless of whether a claim occurred or was reported prior to the withdrawal.

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

Village of Rendville
Perry County
6461 Main Street
Rendville, Ohio 43730

To the Village Council:

We have audited the financial statements of the Village of Rendville, Perry County, Ohio (the Village), as of and for the years ended December 31, 2011 and 2010, and have issued our report thereon dated December 19, 2012, 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 qualified our report on the Village's General Fund and Special Revenue Funds because the Village did not classify receipts and disbursements in the financial statements. In addition, we did not opine on the 2011 and 2010 Cash Disbursements of all fund types because we were unable to satisfy ourselves to the occurrence, accuracy, classification, and rights and obligations of the cash disbursements. Also, we did not opine on the 2010 Cash Receipts of the General Fund Type because we were unable to satisfy ourselves to the completeness, occurrence, accuracy, classification, and rights and obligations of the cash receipts. We also noted the Village adopted GASB Statement No. 54. Except as discussed in the preceding two sentences, 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 Village'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 Village's internal control over financial reporting. Accordingly, we have not opined on the effectiveness of the Village'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 certain deficiencies in internal control over financial reporting, that we consider material weaknesses.

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 findings 2011-01 through 2011-04 and 2011-06 through 2011-08 described in the accompanying Schedule of Findings to be material weaknesses.

Compliance and Other Matters

As part of reasonably assuring whether the Village'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 of Findings as items 2011-01 through 2011-07 and 2011-09.

We also noted certain matters not requiring inclusion in this report that we reported to the Village's management in a separate letter dated December 19, 2012.

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



Dave Yost
Auditor of State

December 19, 2012

**VILLAGE OF RENDVILLE
PERRY COUNTY**

**SCHEDULE OF FINDINGS
DECEMBER 31, 2011 AND 2010**

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

FINDING NUMBER 2011-01

Noncompliance Citation and Material Weakness

Ohio Admin. Code Section 117-2-02(A) states that all local public offices shall maintain an accounting system and accounting records sufficient to enable the public office to identify, assemble, analyze, classify, record and report its transactions, maintain accountability for the related assets, document compliance with finance-related legal and contractual requirements and prepare financial statements.

Ohio Admin. Code Section 117-2-02(D) states that all public offices may maintain accounting records in a manual or computerized format. The records used should be based on the nature of operations and services the public office provides, and should consider the degree of automation and other factors. Such records should include the following:

- 1) Cash journal, which typically contains the following information: the amount, date, receipt number, check number, account code, purchase order number, and any other information necessary to properly classify the transaction.
- 2) Receipts ledger, which typically assembles and classifies receipts into separate accounts for each type of receipt of each fund the public office uses. The amount, date, name of the payor, purpose, receipt number, and other information required for the transactions can be recorded on this ledger.
- 3) Appropriation ledger, which may assemble and classify disbursements or expenditure/expenses into separate accounts for, at a minimum, each account listed in the appropriation resolution. The amount, fund, date, check number, purchase order number, encumbrance amount, unencumbered balance, amount of disbursement, uncommitted balance of appropriations and any other information required may be entered in the appropriate columns.

Ohio Admin. Code Section 117-2-02(C)(1) states that all local public offices should integrate the budgetary accounts, at the legal level of control or lower, into the financial accounting system. This means designing an accounting system to provide ongoing and timely information on unrealized budgetary receipts and remaining uncommitted balances of appropriations.

Although the Village had the Uniform Accounting Network (UAN) system, the Fiscal Officer did not utilize the system during 2010 and 2011, and no receipts or disbursements were posted to UAN. The Village has been monitored by the Local Government Services (LGS) Division of the Auditor of State's Office, which assisted the Fiscal Officer in the preparation of its 2010 and 2011 cash journals, which were presented for audit. The Fiscal Officer presented unclassified financial statements for audit for 2010 and 2011.

Furthermore, Village Council did not hold the Fiscal Officer accountable for the presentation of accurate financial information. Monitoring was not performed to determine that the required records were being maintained. These records include monthly bank reconciliations, budget reports, receipt and appropriation ledgers, and payroll reports. The condition of the records and lack of financial information impeded the ability of Village Council and the Fiscal Officer to act on complete and accurate information in conducting Village affairs.

**VILLAGE OF RENDVILLE
PERRY COUNTY**

**SCHEDULE OF FINDINGS
DECEMBER 31, 2011 AND 2010
(Continued)**

FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS (Continued)
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FINDING NUMBER 2011-01 (Continued)

**Noncompliance Citation and Material Weakness - Ohio Admin. Code Section 117-2-02(A)
(Continued)**

We recommend receipts and disbursements be posted to the Village's accounting system by the Fiscal Officer immediately upon receipt and deposit of monies and checks being issued. It is Village Council's responsibility to monitor monthly reports and check to determine that related documents agree. Therefore, we also recommend the Council monitor financial activity closely, and at each regular monthly meeting, at a minimum, require that the bank reconciliation and the detailed budget and actual receipt and disbursement reports be provided for review. Monthly bank reconciliations should be reviewed to ensure bank balances agree with the monthly accounting system fund balances. Any reconciling items should be reviewed to verify there are no unexplained items, and/or that the explanations are factual. The detailed budget versus actual reports should be reviewed to determine that receipts are in line with estimates and that expenditures are within appropriations and if necessary, appropriate budget modifications be updated.

FINDING NUMBER 2011-02

Noncompliance Citation and Material Weakness

Ohio Rev. Code Section 9.38 requires that public money must be deposited with the treasurer of the public office or to a designated depository on the business day following the day of receipt. If the amount of daily receipts does not exceed \$1,000 and the receipts can be safeguarded, public offices may adopt a policy permitting their officials who receive this money to hold it past the next business day, but the deposit must be made no later than 3 business days after receiving it. If the public office is governed by a legislative authority, only the legislative authority may adopt the policy.

The Perry County Auditor's Office issued checks to the Village that were not cashed and deposited with the Village's treasury. During 2011 and 2010, checks issued and not cashed with the Village's treasury totaled \$9,391 and \$3,244, respectively. In addition, the State of Ohio issued checks to the Village that were not cashed and deposited with the Village's treasury. During 2010, checks issued by the State of Ohio and not cashed with the Village's treasury totaled \$153. This resulted in the Village receiving less cash in the audit period that could have been available to spend.

On July 24, 2012 the Village requested that the Perry County Auditor re-issue the checks that had not been cashed. The Village received a check in the amount of \$10,494 for re-issued checks on August 3, 2012.

We recommend Council adopt a policy regarding the Village's deposits, and that all monies be deposited with the Village's treasury in a timely manner and immediately posted to the accounting system.

**VILLAGE OF RENDVILLE
PERRY COUNTY**

**SCHEDULE OF FINDINGS
DECEMBER 31, 2011 AND 2010
(Continued)**

FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS (Continued)
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FINDING NUMBER 2011-03

Noncompliance Citation and Material Weakness

Ohio Rev. Code Section 5705.28 states, in part, that on or before July 15 in each year, the taxing authority of each subdivision or other taxing unit must adopt a tax budget for the succeeding fiscal year. There was no evidence from our review of the Village's minutes, or our inquiry of the Perry County Auditor, that a tax budget was adopted for 2010 or 2011.

Ohio Rev. Code Section 5705.34 requires the Village to pass a resolution authorizing the necessary tax levies and to certify the levies to the County Auditor before October 1 of the preceding fiscal year. There was no evidence from our review of the Village's minutes, or our inquiry of the Perry County Auditor, that the required resolution was adopted or certified for either 2010 or 2011.

Ohio Rev. Code Section 5705.36 requires that on or about the first day of each fiscal year, the fiscal officer of each subdivision is to certify to the County Auditor the total amount from all sources which is available for expenditures from each fund in the tax budget along with any unencumbered balances that existed at the end of the preceding year. There was no evidence from our review of Village records presented for audit, or our inquiry of the Perry County Auditor, that certificates were filed with the County Auditor for 2010 or 2011.

Ohio Rev. Code Section 5705.38(A) requires that on or about the first day of each fiscal year, an appropriation measure is to be passed. If the taxing authority wants to postpone the passage of the annual appropriation measure until an amended certificate is received from the County Budget Commission based upon the actual year end balances, it may pass a temporary appropriation measure for meeting the ordinary expenses until no later than April 1. Ohio Rev. Code Section 5705.41(B) states that no subdivision or taxing unit shall make any expenditure of money unless it has been appropriated as provided in such chapter. There was no evidence from our review of the Village's minutes, or our inquiry of the Perry County Auditor, that Village Council passed an annual appropriation measure during 2010 or 2011 or filed it with the County Auditor.

Ohio Rev. Code Section 5705.39 requires that total appropriations from each fund not exceed total estimated fund resources from each fund. This Section also requires the Village to obtain a County Auditor's certificate that total appropriations from each fund do not exceed the total official estimate or amended official estimate when amending estimated resources. No evidence of passage of the annual appropriation measures for 2010 and 2011 was provided for audit. Per inquiry of the County Auditor, appropriations and budgets were not submitted to the County Auditor for 2010 and 2011, and therefore, there was no official or amended certificate of estimated resources provided to the Village. No comparison of appropriations versus estimated could be performed, as no appropriation resolution was available for audit.

Ohio Rev. Code Section 5705.10 requires that money paid into a fund must be used only for the purposes for which such fund has been established. As a result, a negative fund balance indicates that money from one fund was used to cover the expenses of another fund. The Village had a negative balance of \$792 at December 31, 2011 in its General Fund.

**VILLAGE OF RENDVILLE
PERRY COUNTY**

**SCHEDULE OF FINDINGS
DECEMBER 31, 2011 AND 2010
(Continued)**

FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS (Continued)
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FINDING NUMBER 2011-03 (Continued)

Noncompliance Citation and Material Weakness - Ohio Rev. Code Section 5705.28 (Continued)

We recommend the following in regards to budgetary compliance:

- We recommend the Village approve and file its annual tax budget by July 15 each year, and document in the minutes its approval of the tax budgets, by Village ordinance.
- We recommend the Village ensure that necessary tax levies are formally approved and certified to the County Auditor by October 1.
- We recommend the Village certify to the County Auditor all amounts available for expenditures on or about the first day of each fiscal year.
- We recommend the Village adopt its permanent annual appropriations measure on or about the first day of the fiscal year, or operate under temporary appropriations until no later than April 1. The Fiscal Officer should monitor available appropriations, and should deny payments that exceed appropriations. If available resources exist to make payment, management should request Village Council to consider amending appropriations.
- We recommend the Village Council monitor appropriations versus estimated resources to help avoid overspending. In addition, the Fiscal Officer should obtain the required certificates from the County Auditor when amending appropriations and estimated resources.
- We recommend the Village monitor its fund balances to ensure that money from various funds is not used to pay obligations of other funds.

FINDING NUMBER 2011-04

Noncompliance Citation and Material Weakness

Ohio Rev. Code Section 121.22(C) states, in part, that the minutes of a regular or special meeting of any public body shall be promptly prepared, filed, and maintained and shall be open to public inspection. In addition, Ohio Rev. Code Section 731.20 states, in part, that ordinances, resolutions, and bylaws shall be authenticated by signature of the presiding officer and clerk of the legislative authority of the municipal corporation. As soon as a bylaw, resolution, or ordinance is passed and signed, it shall be recorded by the clerk in a book furnished by the legislative authority for that purpose.

From our review of the Village records, we noted that the minutes of the Village Council were kept in file folders. The minutes appeared to be missing for some meetings, lacking in detail and/or incomplete, silent regarding certain actions of the Council, and in many instances were only handwritten notes made by the Fiscal Officer. In addition, the minutes were silent regarding budgetary actions made by Council, including the adoption of annual permanent appropriation measures for either year. No copies of annual appropriation measures, appropriation modifications, or certificates of estimated resources were noted in the records presented for audit for either year, nor were filed with the Perry County Auditor for 2010 or 2011. In addition, we noted that the minutes were not always signed by the Fiscal Officer and/or the Mayor.

**VILLAGE OF RENDVILLE
PERRY COUNTY**

**SCHEDULE OF FINDINGS
DECEMBER 31, 2011 AND 2010
(Continued)**

FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS (Continued)
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FINDING NUMBER 2011-04 (Continued)

**Noncompliance Citation and Material Weakness - Ohio Admin. Code Section 121.22(C)
(Continued)**

The Village's failure to maintain the minutes of the meetings and resolutions of the Village Council in a permanent bound record with all other meetings and resolutions resulted in the Village not being able to provide for audit the minutes for all the Village Council meetings held during the audit period. Furthermore, since the minutes did not identify appropriations or estimated receipts adopted by Council for 2010 and 2011, and appropriation measures and certificates of estimated resources were not filed with the Perry County Auditor, the Village was unable to report appropriations and estimated receipts in the Village's notes to the financial statements.

We recommend the Fiscal Officer take necessary care in preparation of the minutes to document all official actions, and Village Council carefully review the minutes to ensure they are complete and accurate. Approval of appropriation measures, certificates of estimated resources, and any amendments should be documented in the Village's minutes, and the corresponding resolutions should be maintained in the Village's record of resolutions. All minutes and resolutions of the Village should be maintained in a separate permanent bound book. Adopted appropriations and estimated receipts should be filed with the County Auditor in a timely manner.

FINDING NUMBER 2011-05

Noncompliance Citation

Ohio Rev. Code Section 5705.41(D)(1) prohibits a subdivision or taxing authority from making any contract or ordering any expenditure of money unless a certificate signed by the fiscal officer is attached thereto. The fiscal officer must certify that the amount required to meet any such contract or expenditure has been lawfully appropriated and is in the treasury, or is in the process of collection to the credit of an appropriate fund free from any previous encumbrance. Further, contracts and orders for expenditures lacking prior certification shall be null and void.

There are several exceptions to the standard requirement stated above that a fiscal officer's certificate must be obtained prior to a subdivision or taxing authority entering into a contract or order involving the expenditure of money. The main exceptions are: "then and now" certificates, blanket certificates, and super blanket certificates, which are provided for in Sections 5705.41 (D)(1) and 5705.41 (D)(3), respectively, of the Ohio Revised Code.

1. "Then and Now Certificate" - If the fiscal officer can certify that both at the time that the contract or order was made ("then") and at the time that the fiscal officer is completing the certification ("now"), that 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. Village Council can authorize the drawing of a warrant for the payment of the amount due. Village Council has thirty days from the receipt of the "then and now" certificate to approve payment by ordinance or resolution.

Amounts of less than \$3,000 may be paid by the fiscal officer without a resolution or ordinance 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 Village Council.

**VILLAGE OF RENDVILLE
PERRY COUNTY**

**SCHEDULE OF FINDINGS
DECEMBER 31, 2011 AND 2010
(Continued)**

FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS (Continued)
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FINDING NUMBER 2011-05 (Continued)

Noncompliance Citation - Ohio Rev. Code Section 5705.41(D)(1) (Continued)

2. "Blanket Certificate" - Fiscal officers may prepare "blanket" certificates for a certain sum of money not exceeding an amount established by resolution or ordinance of Village Council against any specific line item account not extending beyond the end of the fiscal year. The blanket certificates may, but need not, be limited to a specific vendor. Only one blanket certificate may be outstanding at one particular time for any one line item appropriation. Blanket certificates cannot be issued unless there has been an amount approved by Village Council.

3. Super Blanket Certificate - The Village may also make expenditures and contracts for any amount from a specific line-item appropriation account in a specified fund upon certification of the fiscal officer for most professional services, fuel, oil, food items, and any other specific recurring and reasonably predictable operating expense. This certification is not to extend beyond the current year. More than one super blanket certificate may be outstanding at a particular time for any line-item appropriation.

The Village did not certify the availability of funds prior to purchase commitments during 2011 and 2010. No permanent appropriations were legally adopted by Village Council as noted in Finding Number 2011-03. Failure to properly certify the availability of funds can result in overspending of funds and negative cash balances.

Unless the exceptions noted above are used, prior certification is not only required by statute but is a key control in the disbursement process to assure that purchase commitments receive prior approval. To improve controls over disbursements and to help reduce the possibility of the Village's funds exceeding budgetary spending limitations, we recommend the Fiscal Officer certify that the funds are or will be available prior to an obligation being incurred by the Village. In rare instances when prior certification is not possible, "then and now" certification may be used.

We recommend the Village certify purchases to which Section 5705.41(D) applies. The most convenient certification method is to use purchase orders that include certification language Section 5705.41(D) requires to authorize disbursements. The Fiscal Officer should sign the certification at the time the Village incurs a commitment, and only when the requirements of Section 5705.41(D) are satisfied. The Fiscal Officer should post approved purchase commitments to the proper appropriation code, to reduce the available appropriation. If the Village officials intend to use blanket certificates, then Council should adopt an ordinance or resolution establishing the maximum amount for which blanket certificates can be issued.

FINDING NUMBER 2011-06

Noncompliance Citation and Material Weakness

Ohio Admin. Code Section 117-2-02(C)(3) states vouchers may be used as a written order authorizing the drawing of a check in payment of a lawful obligation of the public office. Each voucher shall contain the date, purchase order number, the account code, amount, approval, and any other required information. The local office should also attach supporting documentation to the voucher, such as vendor invoices.

**VILLAGE OF RENDVILLE
PERRY COUNTY**

**SCHEDULE OF FINDINGS
DECEMBER 31, 2011 AND 2010
(Continued)**

FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS (Continued)
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FINDING NUMBER 2011-06 (Continued)

**Noncompliance Citation and Material Weakness - Ohio Admin. Code Section 117-2-02(C)(3)
(Continued)**

An effective accounting system requires periodic monitoring by someone independent of the receipt/expenditure process and is one that requires review of supporting documentation to substantiate all accounting transactions.

Our testing revealed numerous weaknesses with the processing of non-payroll related expenditures. These weaknesses included, but were not limited to, unsupported payments and unapproved payments. The total of unsupported disbursements for the audit period amounted to \$8,144 for 2011 and \$3,101 for 2010. Although a scan of the vendors revealed nothing unusual (most were vendors that the Village uses on a regular basis), the lack of support did not allow us to gain sufficient assurances over these disbursements. Due to the lack of monitoring of individual expenditures and lack of supporting documentation, we could not determine if any of these expenditures were for a proper public purpose or charged to the correct fund based on the nature of the disbursement.

In addition, there was a deposit of \$1,591 in 2010 of which \$1,265 was unsupported, nor was it approved by Village Council. There was no support to show what type of receipt it was or who it was received from.

These weaknesses resulted in unclassified statements for the current audit period.

We recommend the following steps be taken to correct the above internal control weaknesses:

- Village Council and the Fiscal Officer should require sufficient supporting documentation for all expenditures. A voucher should be prepared which includes the check number, date, payee, amount and appropriate account coding for each payment. An original invoice should be presented before a payment is approved and paid, and the invoice should be attached to each voucher and maintained in numerical order by voucher number.
- Council should approve all expenditures prior to them being paid. The Fiscal Officer should provide the Council a listing of bills at each Council meeting that need paid. This should be presented as part of the financial report package which should include a monthly bank statement and monthly cash reconciliation.
- The Fiscal Officer should post all expenditures to the accounting system and checks should be printed directly from the computer. This would help in the cash reconciliation process, help assure completeness of expenditures made during the period, and help ensure more accurate financial reporting.
- All receipts should include support to identify what the receipt was for and who it was received from to properly record and classify it in the accounting system and on the financial statements.

FINDING NUMBER 2011-07

Noncompliance Citation and Material Weakness

Ohio Admin. Code Section 117-2-02(D)(4)(a) states that all local public offices should maintain or provide payroll records including:

- W-2 forms, W-4 forms and other withholding records and authorizations.

**VILLAGE OF RENDVILLE
PERRY COUNTY**

**SCHEDULE OF FINDINGS
DECEMBER 31, 2011 AND 2010
(Continued)**

FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS (Continued)
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FINDING NUMBER 2011-07 (Continued)

**Noncompliance Citation and Material Weakness - Ohio Admin. Code Section 117-2-02(D)(4)(a)
(Continued)**

- Payroll journal that records, assembles and classifies by pay period the name of employee, social security number, hours worked, wage rates, pay date, withholdings by type, net pay, and other compensation paid to an employee (such as termination payment), and the fund and account charged for the payments;
- Check register that includes, in numerical sequence, the check number, payee, net amount and the date;
- Information regarding non-monetary benefits, if applicable, such as car usage and life insurance; and
- Information, by employee, regarding leave balances and usage, if applicable.

During our review of the Village's payroll system, we noted the following conditions:

- An ordinance, or Council action taken in the minutes, was not provided for audit to support the amount to be paid to Council members, the Mayor, or the Fiscal Officer.
- The minutes remained silent as to the amount to be paid to the previous Fiscal Officer and the current Fiscal Officer during 2011, when each served as Fiscal Officer for a portion of the year.
- The minutes did not clearly identify Council member attendance at meetings, and there was no other documentation provided for audit to record Council member attendance, which was necessary to determine the annual pay amount due to each member.
- Personnel files were not established for each employee/official.
- Payroll checks were manually issued and no payroll transactions were recorded on the accounting system.
- Tax withholdings were made from the Fiscal Officer in 2010 but were not remitted to the applicable agencies. No tax withholdings or remittances were made in 2011.
- Retirement withholdings were not made or remitted for the appointed Fiscal Officers in 2010 or 2011.
- Monthly or quarterly returns were not completed for remittance of withholdings.
- A W-2 Form was not on file for the Fiscal Officer in 2010, who was paid in excess of \$600. No IT-4 Forms were on file for Village employees/officials.

These conditions could result in officials/employees being compensated incorrectly, incorrect W-2 forms, late penalties, and interest and fees being incurred by the Village. Other errors or irregularities could occur and remain undetected.

We recommend the following:

- Council Ordinance should be passed to specify authorized pay for the Fiscal Officer, Mayor, and Council members.
- The minutes should clearly document Council member attendance at Village meetings for the Fiscal Officer's reference when determining the number of meetings in attendance the Council member should be compensated for at year end. Documentation of the calculations should be maintained on file to support the amount paid to each Council member.

**VILLAGE OF RENDVILLE
PERRY COUNTY**

**SCHEDULE OF FINDINGS
DECEMBER 31, 2011 AND 2010
(Continued)**

FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS (Continued)
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FINDING NUMBER 2011-07 (Continued)

**Noncompliance Citation and Material Weakness - Ohio Admin. Code Section 117-2-02(D)(4)(a)
(Continued)**

- Personnel files should be established and maintained for each employee/official and should contain pertinent information, including, but not limited to, approved pay rate information, approved employee contracts, tax withholding forms, retirement forms, voluntary deduction forms, policy acknowledgement forms, and evaluations.
- Payroll checks should be issued using the accounting system. The payroll ledger should include all payroll disbursements, including the amounts remitted to each agency, the check number, and the check date.
- Taxes, retirement contributions, and other withholdings should be withheld from employee pay and remitted to the applicable agency promptly as required by law, such as at the end of each month or quarter depending on the requirements of the individual agency.
- Each remittance should contain a reconciliation between what is remitted to the specific agency and what is due from the Village.
- Copies of all monthly and quarterly reports for transmittal of withholdings to each agency should be attached to the pay voucher or maintained on file by the Village.
- All payments to hourly employees, when applicable, should be supported by employee time sheets and should be reviewed and approved by supervisory personnel. Supportive time cards, when applicable, should be attached to all payroll vouchers.

FINDING NUMBER 2011-08

Material Weakness

When designing the Village's system of internal control and the specific control activities, management should consider verifying the existence and valuation of assets and liabilities and periodically reconcile them to the accounting records. The Fiscal Officer did not reconcile the end of month bank balance to the end of the month cash balance for January 2010 through June 2010 and December 2010 through December 2011. Bank to book reconciliations were on file for July 2010 through November 2010 but were not presented to Village Council for review.

The lack of proper reconciliations can lead to errors being undetected and uncorrected. The lack of monitoring by Village Council resulted in the Fiscal Officer not being held accountable for the presentation of accurate financial information, leading to financial activity not being posted to the Uniform Accounting Network (UAN). The absence of recorded receipt and disbursement transactions and monthly reconciliations resulted in the need for the Village to obtain guidance from the Local Government Services (LGS) Division of the Auditor of State's Office to reconstruct the cash journal for the entire audit period and prepare year-end cash reconciliations.

We recommend the Fiscal Officer reconcile the month end bank balance to the cash balance per the accounting system on a monthly basis. Sufficient explanation and/or supporting documentation should be provided and retained for all reconciling items, such as outstanding checks, deposits in transit, and other adjusting factors that may appear on the reconciliation. We also recommend this reconciliation be reviewed and approved by Village Council at the monthly meetings.

**VILLAGE OF RENDVILLE
PERRY COUNTY**

**SCHEDULE OF FINDINGS
DECEMBER 31, 2011 AND 2010
(Continued)**

FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS (Continued)
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FINDING NUMBER 2011-09

Noncompliance Citation

Ohio Rev. Code Section 117.38 states in part, that cash-basis entities should file annual reports with the Auditor of State within 60 days of the fiscal year end. Also, entities should publish a notice in a local newspaper stating the financial report is available for public inspection.

In 2011 and 2010, the Village did not file its annual financial report with the Auditor of State. Also, there was no evidence presented for audit to indicate that the Village published notices in a local newspaper for either year stating that the financial reports were available for public inspection.

We recommend the Village file its annual financial report with the Auditor of State within 60 days of the fiscal year end and publish a notice in a local newspaper stating the financial report is available for public inspection.

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

**VILLAGE OF RENDVILLE
PERRY COUNTY**

**SCHEDULE OF PRIOR AUDIT FINDINGS
DECEMBER 31, 2011**

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <i>Explain</i>
2009-001	Ohio Rev. Code Section 121.22(C) and 731.20 for failure to maintain sufficient and detailed meeting minutes.	No	Not Corrected. Repeated as Finding 2011-04 in the current Schedule of Findings.
2009-002	Ohio Rev. Code Section 5705.38(A) and 5705.41(B) for failure to adopt appropriation measure and submit to County Auditor.	No	Not Corrected. Repeated as Finding 2011-03 in the current Schedule of Findings.
2009-003	Ohio Rev. Code Section 5705.41(D)(1) for failure to obtain certificate prior to expending money.	No	Not Corrected. Repeated as Finding 2011-05 in the current Schedule of Findings.
2009-004	Ohio Rev. Code Section 9.38 for not cashing and depositing checks from the County Auditor.	No	Not Corrected. Repeated as Finding 2011-02 in the current Schedule of Findings.
2009-005	Voucher system for approval of invoices was not utilized and non-payroll disbursements were made without a supporting invoice on file.	No	Not Corrected. Repeated as Finding 2011-06 in the current Schedule of Findings.

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Dave Yost • Auditor of State

VILLAGE OF RENDVILLE

PERRY 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
DECEMBER 31, 2012