



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



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Village of Rochester  
Lorain County  
PO Box 85  
Rochester, Ohio 44090

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Village of Rochester, Lorain County, (the Village) for the years ended December 31, 2018 and 2017.

Our procedures were designed solely to satisfy the audit requirements of Ohio Rev. Code Section 117.11(A). Because our procedures were not designed to opine on the Village's financial statements, we did not follow *generally accepted auditing standards*. We do not provide any assurance on the Village's financial statements, transactions or balances for the years ended December 31, 2018 and 2017.

The Village's management is responsible for preparing and maintaining its accounting records and related documents. Our responsibility under Ohio Rev. Code Section 117.11(A) is to examine, analyze and inspect these records and documents.

Based on the results of our procedures, we found the following significant compliance or accounting issues to report.

## Current Year Observations

1. We noted the December 31, 2018 bank reconciliation was understated by \$649. This was due to the balance of the Farmers Savings Bank Investment Account being understated. We received the statement from Farmers Savings which agreed to UAN, but not the reconciliation.
2. We noted the 2018 and 2017 financial statements were filed in the Hinkle System on March 18, 2019 and January 29, 2019, respectively, which is after the required dates.

**Current Status of Matters Reported in our Prior Engagement**

3. Our prior audit for the years ended December 31, 2016 and 2015 included findings related to fund classifications, financial reporting, proper use of purchase orders and appropriation requirements, for which the Village is still working to correct.

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

Keith Faber  
Auditor of State

Columbus, Ohio

September 13, 2019

# OHIO AUDITOR OF STATE KEITH FABER



**VILLAGE OF ROCHESTER**

**LORAIN 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 26, 2019**