



OHIO AUDITOR OF STATE
KEITH FABER



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INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

Village of Roseville
Muskingum County
107 North Main Street
Roseville, Ohio 43777

We have performed the procedures enumerated below on the Village of Roseville's, Muskingum County, Ohio (the Village), receipts, disbursements and balances recorded in the cash basis accounting records for the years ended December 31, 2020 and 2019 and certain compliance requirements related to those transactions and balances, included in the information provided to us by the management of the Village. The Village is responsible for the receipts, disbursements and balances recorded in the cash basis accounting records for the years ended December 31, 2020 and 2019 and certain compliance requirements related to these transactions and balances included in the information provided to us by the Village.

The Village Council, Mayor and the management of the Village have agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of providing assistance in the evaluation of the Village's receipts, disbursements and balances recorded in their cash-basis accounting records for the years ended December 31, 2020 and 2019, and certain compliance requirements related to these transactions and balances. No other party acknowledged the appropriateness of the procedures. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of the report and may not meet the needs of all users of the report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes. The sufficiency of the procedures is solely the responsibility of the parties specified in the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

For the purposes of performing these procedures, this report only describes exceptions exceeding \$10.

The procedures and the associated findings are as follows:

Cash

1. We recalculated the December 31, 2020 and December 31, 2019 bank reconciliations. We found no exceptions.
2. We agreed the January 1, 2019 beginning fund balances for each fund recorded in the Fund Status Report to the December 31, 2018 balances in the prior year documentation in the prior year Agreed-Upon Procedures working papers. We found no exceptions. We also agreed the January 1, 2020 beginning fund balances for each fund recorded in the Fund Ledger Report to the December 31, 2019 balances in the Fund Ledger Report. We found no exceptions.

Cash (Continued)

3. We agreed the totals per the bank reconciliations to the total of the December 31, 2020 and 2019 fund cash balances reported in the Fund Status Report and the financial statements filed by the Village in the Hinkle System. The amounts agreed.
4. We observed the year-end bank balances on the financial institution's website. The balances agreed. We also agreed the confirmed balances to the amounts appearing in the December 31, 2020 bank reconciliation without exception.
5. We selected five reconciling debits (such as outstanding checks) from the December 31, 2020 bank reconciliation:
 - a. We traced each debit to the subsequent January bank statement. We found no exceptions.
 - b. We traced the amounts and dates to the check register and determined the debits were dated prior to December 31. There were no exceptions.

Property Taxes, Intergovernmental and Other Confirmable Cash Receipts

1. We selected a total of five receipts from the *Statement of Semiannual Apportionment of Taxes*, State Distribution Transaction Listing (DTL), and the Muskingum County Expenditure Report and the Perry County Appropriation History Report for 2020 and a total of five from 2019:
 - a. We compared the amount from the above named reports to the amount recorded in the Receipt Register Report. The amounts agreed.
 - b. We inspected the Receipt Register Report to determine these receipts were allocated to the proper funds as required by Ohio Rev. Code §§ 5705.05-.06 and 5705.10. We found no exceptions.
 - c. We inspected the Receipt Register Report to determine whether the receipt was recorded in the proper year. The receipt was recorded in the proper year. We found no exceptions.
2. We inspected the Receipt Register Report to determine whether it included two real estate tax receipts for 2020 and 2019. The Receipt Register Report included the proper number of tax receipts for each year.
3. We confirmed the total amount paid from the Ohio Public Works Commission and USDA Rural Development to the Village during 2020. We confirmed the total amount paid from the Ohio Department of Transportation to the Village during 2019. We found no exceptions.
 - a. We inspected the Receipt Register Report to determine whether these receipts were allocated to the proper funds. We found no exceptions.
 - b. We inspected the Receipt Register Report to determine whether the receipts were recorded in the proper year. We found no exceptions.

Income Tax Receipts

1. We selected five income tax returns filed during 2020 and five from 2019.
 - a. We compared the payment amount recorded on the tax return to the amount recorded on the Income Tax Daily Journal. The amounts agreed.
 - b. We compared the Income Tax Daily Journal total from procedure a. to the amount recorded as income tax receipts in the Receipt Detail Report for that date. The amounts agreed.
2. We compared the date of the receipts to the date the receipts was posted in the Receipt Detail Report to determine whether the receipts were recorded in the year received. We found no exceptions.

Income Tax Receipts (Continued)

3. We selected five income tax refunds from 2020 and five from 2019.
 - a. We compared the refund paid from Payment Register Detail Report to the refund amount requested in the tax return. The amounts agreed.
 - b. We observed the approval by the Income Tax Administrator on each of the refunds. No exceptions were found.
 - c. We observed the refunds were paid from the General Fund, as is required.

Other Receipts

We selected 10 other receipts from the year ended December 31, 2020 and 10 other receipts from the year ended 2019 and:

- a. Agreed the receipt amount recorded in the Receipt Register Report to supporting documentation. The amounts agreed.
- b. Confirmed the amounts charged complied with rates in force during the period. We found no exceptions.
- c. Inspected the Receipt Register Report to determine the receipt was posted to the proper funds, and was recorded in the proper year. We found no exceptions.

Water and Sewer Fund

1. We selected 10 Water and Sewer Fund collection cash receipts from the year ended December 31, 2020 and 10 Water and Sewer Fund collection cash receipts from the year ended 2019 recorded in the Payment History Report and determined whether the:
 - a. Receipt amount per the Payment History Report agreed to the amount recorded to the credit of the customer's account in the Billing Edit List. The amounts agreed.
 - b. Amount charged for the related billing period:
 - i. Agreed with the debit to accounts receivable in the Billing Edit List for the billing period. We found no exceptions.
 - ii. Complied with rates in force during the audit period multiplied by the consumption amount recorded for the billing period, plus any applicable late penalties, plus unpaid prior billings. We found no exceptions.
 - c. Receipt was posted to the proper funds except for the storm sewer portion of the fee was posted to the Street Construction Maintenance and Repair Fund rather than a separate Storm Sewer Fund. The Village started collecting a storm sewer fee in April 2019 totaling \$22,195 for 2020 and \$11,110 for 2019. In accordance with the foregoing facts, we hereby issue a finding for adjustment against the Street Construction Maintenance and Repair Fund and in favor of the Storm Sewer Fund in the amount of \$33,305.

Receipt was recorded in the year received. We found no other exceptions.

2. We observed the Aged Receivables Report.
 - a. This report listed \$165,559 and \$151,851 of accounts receivable as of December 31, 2020 and 2019, respectively.
 - b. Of the total receivables reported in the preceding procedure, \$20,404 and \$21,154 were recorded as more than 60 days delinquent.
3. We observed the Transaction List-Adjustments Report.
 - a. This report listed a total of \$6,696 and \$16,295 non-cash receipts adjustments for the years ended December 31, 2020 and 2019, respectively.
 - b. We selected five non-cash adjustments from 2020 and five non-cash adjustments from 2019, and observed that the Village Administrator approved each adjustment.

Debt

1. From the prior agreed-upon procedures documentation, we observed the following bonds and loans were outstanding as of December 31, 2018. These amounts agreed to the Village's January 1, 2019 balances on the summary we used in procedure 3.

Issue	Principal outstanding as of December 31, 2018:
USDA – Sewer Revenue Bonds (1988)	\$489,000
USDA – Sewer Revenue Bonds (1994)	\$74,000
OWDA – Water (#2092)	\$190,642
OWDA – Water (#5244)	\$39,812
OWDA – Water Well (#5148)	\$33,033
OPWC – Issue II (CR04A)	\$17,825
OWDA – Sewer (#5354)	\$6,000
OPWC – Sewer (CR24L)	\$211,250

2. We inquired of management, and inspected the Receipt Register Report and Payment Register Detail Report for evidence of debt issued during 2020 or 2019 or debt payment activity during 2020 or 2019. All debt agreed to the summary we used in procedure 3.
3. We obtained a summary of bonds and loan debt activity for 2020 and 2019 and agreed principal and interest payments from the related debt amortization schedules to the Sewer Debt Service, Water Debt Service, Street Construction Maintenance and Repair and the Downtown Revitalization Fund payments reported in the Payment Register Detail Report. We also compared the date the debt service payments were due to the date the Village made the payments. We found no exceptions.
4. We agreed the amount of debt proceeds from the debt documents to amounts recorded in the Street Construction Maintenance and Repair, Water Operating, and Downtown Revitalization Funds per the Receipt Register Report. The amounts agreed.
5. For new debt issued during 2020 and 2019, we inspected the debt legislation, which stated the Village must use the proceeds to purchase contractor services, a storm sewer replacement project, a truck with snow plow and spreader, street paving and the construction of a grocery store. We inspected the Payment Register Detail Report and observed the Village purchased contractor services in July 2019, made payments on storm sewer replacement project from August 2019 through November 2020, purchased a truck with snow plow and spreader in December 2019, paid for street paving in December 2020 and made payments for the construction of a grocery store from May 2020 through December 2020. At December 31, 2020, the debt proceeds of the grocery store construction loan were not fully spent and the unspent balance was \$213,707.

Payroll Cash Disbursements

1. We selected one payroll check for five employees from 2020 and one payroll check for five employees from 2019 from the Wage Withholdings Detail Report and:
 - a. We compared the hours and pay rate, or salary recorded in the Wage Detail Report to supporting documentation (timecard, legislatively or statutorily-approved rate or salary).
 - i. We inspected the employees' personnel files for the Retirement system, Federal, State & Local income tax withholding authorization.
 - ii. We agreed these items to the information used to compute gross and net pay related to this check.

We found no exceptions.

Payroll Cash Disbursements (Continued)

- b. We inspected the fund and account codes to which the check was posted to determine the posting was allowable based on the employees' duties as documented in the employees' personnel files. We found no exceptions.
 - c. We confirmed the payment was posted to the proper year. We found no exceptions.
2. We inspected the last remittance of tax and retirement withholdings for the year ended December 31, 2020 to confirm remittances were timely paid, and if the amounts paid agreed to the amounts withheld, plus the employer's share where applicable, during the final withholding period during 2020. We observed the following:

Withholding (plus employer share, where applicable)	Date Due	Date Paid	Amount Due	Amount Paid
Federal income taxes & Medicare (and social security, for employees not enrolled in pension system)	January 31, 2021	December 24, 2020	\$4,581	\$4,581
State income taxes	January 15, 2021	December 24, 2020	\$866	\$866
Village of Roseville income tax	January 31, 2021	December 24, 2020	\$357	\$357
Village of South Zanesville income tax	January 31, 2021	December 24, 2020	\$64	\$64
OPERS retirement	January 30, 2021	January 7, 2021	\$10,945	\$10,945

3. We inspected and recomputed the termination payment (unused leave) of the Fiscal Officer paid in 2021 using the following information, and agreed the computation to the amount paid as recorded in the Payment Register Detail Report:
- a. Accumulated leave records.
 - b. The Fiscal Officers pay rate in effect as of the termination date.
 - c. The Village's payout policy.

The termination payment did not follow the Village's payout policy.

Fiscal Officer, Heidi Milner resigned effective August 2, 2021. She received a severance payment of \$6,466, which consisted of 192.95 hours of unused sick leave and 75.5 hours of unused vacation leave. The Village's Policy and Procedures Manual indicated that one fourth of the value of unused sick leave shall be paid at retirement. Ms. Milner was not retiring from the Village so therefore should not have been paid for the unused sick leave balance. This resulted in an over payment of \$4,648 in her severance payment.

In accordance with the foregoing facts and pursuant to Ohio Rev. Code § 117.28, a Finding for Recovery for public money illegally expended is hereby issued against Heidi Milner and her bonding company, Auto-Owners Insurance Company, in the amount of \$4,648, and in favor of the Village of Roseville's General Fund, Street Construction Maintenance and Repair, Roseville Cemetery, Rose Hill Cemetery, Fire and EMS, Water Operating, Sewer Operating, Regional Sewer Operating, and Septage Operating Funds in the amounts of \$558, \$465, \$93, \$465, \$697, \$930, \$929, \$465, and \$46, respectively.

Payroll Cash Disbursements (Continued)

This finding was repaid on November 1, 2021 in the amount of \$4,648 (check #2450) and was deposited and recorded in the Village's books.

4. We selected all payroll checks to the Fiscal Officer that included overtime during 2019 through the Fiscal Officer's resignation in 2021 from the Wage Withholdings Detail Reports and:
 - a. We compared the overtime hours and pay rate to supporting documentation and the legislatively approved rate.
 - b. We inspected for approval of the overtime documented on the Fiscal Officer's timesheets or approved overtime calendars.

We noted 2 of the 20 overtime payments, totaling \$578, had no other management or official of the Village approval documented on the time sheet or an approved overtime calendar.

State ex rel. McClure v. Hagerman, 155 Ohio St. 320 (1951), provides that expenditures made by a governmental unit should serve a public purpose. Typically the determination of what constitutes a "proper public purpose" rests with the judgment of the governmental entity, unless such determination is arbitrary or unreasonable. Even if a purchase is reasonable, Ohio Attorney General Opinion 82-006 indicates that it must be memorialized by a duly enacted ordinance or resolution and may have a prospective effect only. Auditor of State Bulletin 2003-005 Expenditure of Public Funds/Proper Public Purpose states that the Auditor of State's Office will only question expenditures where the legislative determination of a public purpose is manifestly arbitrary and incorrect.

Since there was no approval by Village Council or the Mayor for these overtime payments, we are taking exception to these payments of \$578.

In accordance with the foregoing facts and pursuant to Ohio Rev. Code § 117.28, a Finding for Recovery for public money illegally expended is hereby issued against Heidi Milner and her bonding company, Auto-Owners Insurance Company, in the amount of \$578, and in favor of the Village of Roseville's Coronavirus Relief Fund in the amount of \$578.

Non-Payroll Cash Disbursements

We selected 10 disbursements from the Payment Register Detail Report for the year ended December 31, 2020 and 10 from the year ended 2019 and determined whether:

- a. The disbursements were for a proper public purpose. We found no exceptions.
- b. The check number, date, payee name and amount recorded on the returned, canceled check agreed to the check number, date, payee name and amount recorded in the Payment Register Detail Report and to the names and amounts on the supporting invoices. We found no exceptions.
- c. The payment was posted to a fund consistent with the restricted purpose for which the fund's cash can be used. We found no exceptions.
- d. The fiscal officer certified disbursements requiring certification or issued a *Then and Now Certificate*, as required by Ohio Rev. Code § 5705.41(D). We found no exceptions.

Mayor's Court Transactions

1. We selected five cases from the court cash book and agreed the payee and amount posted to the:
 - a. Duplicate receipt book.
 - b. Docket or ticket, including comparing the total fine paid to the judgment issued by the judge (i.e. mayor)
 - c. Case file.

The amounts recorded in the cash book, receipts book, docket and case file agreed.

2. From the cash book, we selected one month from the year ended December 31, 2020 and one month from the year ended 2019 and determined whether:
 - a. The monthly sum of fines and costs collected for those months agreed to the amounts reported as remitted to the Village, State or other applicable government in the following month. We found no exceptions.
 - b. The totals remitted for these two months per the cash book agreed to the returned canceled checks. The check number, date, payee name and amount recorded on the returned, canceled check agreed to the check number, date, payee name and amount recorded in the cash book.

Compliance – Budgetary

1. Ohio Rev. Code § 5705.41(B) prohibits expenditures (disbursements plus certified commitments) from exceeding appropriations. We compared total expenditures to total approved appropriations (Ohio Rev. Code §§ 5705.38 and 5705.40) plus any carryover appropriations for the years ended December 31, 2020 and 2019 for the General, Community Center and Water Operating Funds, as recorded in the Appropriation Status Report. We observed no funds for which expenditures exceeded appropriations.
2. We inspected the 5 largest interfund transfers from 2020 and 2019 Revenue Status Reports and Appropriation Status Reports for compliance with Ohio Rev. Code §§ 5705.14 - .16. We found no evidence of transfers these Sections prohibit, or for which Section 5705.16 would require approval by the Tax Commissioner.
3. We inspected the Cash Summary by Fund Report for the years ended December 31, 2020 and 2019 for negative cash fund balance. Ohio Rev. Code § 5705.10(l) provides that money paid into a fund must be used for the purposes for which such fund is established. As a result, a negative fund cash balance indicates that money from one fund was used to cover the expenses of another. There were no funds having negative cash fund balances.

Sunshine Law Compliance

1. We obtained and inspected the Village's Public Records Policy to determine the policy was in accordance with Ohio Rev. Code §§ 149.43(E)(2) and 149.43(B)(7)(c) and did not limit the number of responses that may be made to a particular person, limit the number of responses during a specified period of time, or establish a fixed period of time before it will respond unless that period is less than eight hours. We found no exceptions.
2. We selected five public records requests from the engagement period and inspected each request to determine the following:
 - a. The Village was compliant and responded to the request in accordance with their adopted policy as required by Ohio Rev. Code § 149.43(B)(1). We found no exceptions.

Sunshine Law Compliance (Continued)

- b. The Village did not have any denied public records requests during the engagement period.
 - c. The Village was redacting records and making the redactions visible, however no evidence was provided to show that the Village provided an explanation which included the legal authority to the requester as required by Ohio Rev. Code § 149.43(B)(1) and 149.43(B)(3).
3. We inquired whether the Village had a records retention schedule, and observed that it was readily available to the public as required by Ohio Rev. Code §§ 149.43(B)(2) and 149.43(B)(3). We found no exceptions.
4. We inspected written evidence that the Public Records Policy was provided to the records custodian/manager as required by Ohio Rev. Code § 149.43(E)(2). We found no exceptions.
5. We inspected the Village's policy manual and determined the public records policy was not included as required by Ohio Rev. Code § 149.43(E)(2).
6. We observed that the Village's poster describing their Public Records Policy was displayed conspicuously in the Village Municipal Building as required by Ohio Rev. Code § 149.43(E)(2). We found no exceptions.
7. We inquired with Village management and determined that the Village did not have any applications for record disposal submitted to the Records Commission during the engagement period.
8. We inspected individual training certificates and determined whether each elected official in accordance with Ohio Rev. Code § 149.43(E)(1) (or his/her designee) successfully attended a certified three-hour Public Records Training for each term of office as required by Ohio Rev. Code § 109.43(B). We found no exceptions.
9. We inspected the public notices for the public meetings held during the engagement period and determined the Village notified the general public and news media of when and where meetings during the engagement period were to be held as required by Ohio Rev. Code § 121.22(F). We found no exceptions.
10. We inspected the minutes of public meetings during the engagement period in accordance with Ohio Rev. Code § 121.22(C) and determined whether they were:
 - a. Prepared – a file is created following the date of the meeting
 - b. Filed – placed with similar documents in an organized manner
 - c. Maintained - retained, at a minimum, for the engagement period
 - d. Open to public inspection – available for public viewing or request.We found no exceptions.
11. We inspected the minutes from the engagement period in accordance with Ohio Rev. Code § 121.22(G) and determined the following:
 - a. Executive sessions were only held at regular or special meetings.
 - b. The purpose for the meetings and going into an executive session (when applicable) correlated with one of the matters listed in Ohio Rev. Code § 121.22(G).
 - c. Formal governing board actions were adopted in open meetings.We found no exceptions.

HB 481 / HB 614 Coronavirus Relief Fund (CRF) Compliance

1. We inquired of management and those charged with governance and documented how the Village decided to spend their CRF allocations and how the Village evaluated and documented their compliance with the CARES Act three-prong test. We then selected five payroll, non-payroll, and subgrant/subloan transactions, and determined the Village:
 - a. Spent the CRF money (including additional distributions or redistributions) in accordance with use of funds requirements and
 - b. Maintained appropriate supporting documentation.

We found disbursements totaling \$6,521 were not in accordance with the use of funds requirements because they were for loan payments made to Peoples State Bank. Management has made the necessary adjustment from the General Fund to the Coronavirus Relief Fund.

2. We inquired with management and inspected the Appropriation Ledger Report to determine the local government did not have an unencumbered balance of money to pay back to the county treasurer. We found no exceptions.

Other Compliance

1. Ohio Rev. Code § 117.38 requires villages to file their financial information in the HINKLE system within 60 days after the close of the fiscal year. This statute also permits the Auditor of State to extend the deadline for filing a financial report and establish terms and conditions for any such extension. Auditor of State established policies, regarding the filing of complete financial statements, as defined in AOS Bulletin 2015-007 in the Hinkle System. We confirmed the Village filed their complete financial statements, as defined by AOS Bulletin 2015-007 and Auditor of State established policy within the allotted timeframe for the year ended December 31, 2019 in the Hinkle system. However, for the year ended December 31, 2020, financial information was filed on March 3, 2021 which was not within the allotted timeframe.
2. We inquired of the fiscal officer and inspected the Fiscal Integrity Act Portal (<http://www.ohioauditor.gov/fiscalintegrity/default.html>) to determine whether the fiscal officer obtained the training required by Ohio Rev. Code § 733.81. Fiscal Officer obtained the required training.
3. For all credit card accounts we obtained:
 - copies of existing internal control policies,
 - a list(s) of authorized users, and
 - a list of all credit card account transactions.
 - a. We inspected the established policy obtained above and determined it is:
 - i. in compliance with the HB 312 statutory requirements, and
 - ii. implemented by the entity.We found no exceptions.
 - b. We selected 1 credit card transaction from each account for testing. For selected transactions we inspected documentation to determine that:
 - i. Use was by an authorized user within the guidelines established in the policy, and
 - ii. Each transaction was supported with original invoices and for a proper public purpose.We found no exceptions.

Other Compliance (Continued)

- c. We selected 3 credit card statements from each credit card account for testing. For selected statements we inspected documentation to determine that:
 - i. No unpaid beginning balance was carried forward to the current billing cycle,
 - ii. Ending statement balance was paid in full, and
 - iii. Statement contained no interest or late fees.

We found no exceptions.

4. Ohio Rev. Code § 117.171(A) requires that before a fiscal officer leaves office, the fiscal officer shall prepare a certificate of transition, in the form and substance prescribed by the auditor of state, for the successor fiscal officer. The certificate shall contain an inventory of items, accounts, and any other information prescribed by the auditor of state. The fiscal officer shall sign the certificate. The certificate shall be considered certified by the fiscal officer and the signature of the fiscal officer on the certificate shall have the same effect as though made under oath. The fiscal officer shall retain one copy of the certificate and shall deliver one copy of the certificate to the successor fiscal officer.

The certificate of transition was not completed or delivered to the successor fiscal officer.

Additional Procedures

1. We inspected the Village's Payment Register Detail Report, Council Minutes, the Land Bank's Receipt Register, and Land Bank's Minutes and inquired with the County Land Bank's Fiscal Board President to confirm if the Village had a contract with or financial activity with the County Land Bank. We inspected the Village's Payment Register Detail Report, Council Minutes, the Land Bank's Receipt Register, and Land Bank's Minutes and observed:
 - a. Approval by the Land Bank Board within their meeting minutes.
 - b. Financial activity with the County Land Bank was properly approved and for a proper public purpose for the Village.
 - c. The financial activity with the Land Bank did not constitute a related party transaction for the Fiscal Officer and Village Officials.No exceptions were noted.
2. We inquired with the Council and inspected the minutes for approvals of grant awards during 2020 and 2019. The following grants over \$3,000 were awarded to the Village:
 - o Development Services Agency GOA Grant for sidewalks and curbs for the amount of \$154,800 awarded in April 2019.
 - o Village Wide Street Improvements Grant from Ohio Public Works Commission for \$400,000 awarded on July 2019.
 - o USDA Rural Development Grant for Downtown Revitalization and Grocery Store Construction for the amount of \$492,187 awarded on July 2019.
 - o Ohio TBA Grant from the State of Ohio EPA for the Ungemach Pottery Cleanup for the amount of \$7,569 and awarded in December 2019.
 - o Abandoned Gas Station Cleanup Grant from the Development Services Agency for \$250,000 awarded in December 2019
 - o Street Improvement Grant for Access Road in the amount of \$238,000 awarded in April 2020.

Additional Procedures (Continued)

For the grants listed:

- a. We traced the grant award receipts to the Receipt Register Report. The amount receipted agreed to the grant award for the Development Services Agency GOA Grant, Village Wide Street Improvements Grant, and Ohio TBA Grant. For the USDA Rural Development Grant, \$323,843 of the \$492,184 has been received from the grantor. For the Abandoned Gas Station Cleanup Grant, \$14,806 of the \$250,000 has been received from the grantor. For the Street Improvement Grant, \$17,842 of the \$238,000 has been received from the grantor. No exceptions were noted.
 - b. We inspected the grant award document and all grant expenditures in 2020 and 2019 and confirmed:
 - i. Expenditures were for a proper public purpose. No exceptions were noted.
 - ii. Expenditures were not made to a related party. No exceptions were noted.
 - iii. Expenditures were for purposes outlined within the grant agreement. No exceptions were noted.
3. Garbage Services:
- a. We inspected the Council Minutes for 2020 and observed Council's approval of Big Dog Refuse on December 29, 2020.
 - b. We inspected Big Dog Refuse Contract and observed proper approval by the Mayor, Fiscal Officer, and Owners of Big Dog Refuse.
 - c. We inspected the contract and the Village's Single Trash Hauler Packet, and all residents will be required to utilize garbage services starting in April 2021 at a rate of \$15.95 per month and \$14.95 for seniors.
 - d. We inquired Council Member Lois Guy and inspected the contract to confirm the owners of Big Dog Refuse are independent of the Village management or governance. The vendor address was different than the address of any of the Village management or governance. No exceptions were noted.
4. Police Department:
- a. We inspected the budget for 2020 and 2019 and observed:
 - i. The Original Appropriations were properly approved according to Ohio Revised Code by Council. No exceptions were noted.
 - ii. The Original Approved Appropriations for the Police Department Budget Line item agreed to the amounts recorded in the Village's Appropriations Ledger. No exceptions were noted.
 - b. We agreed ten transactions, after the police chief resigned, from July to December 2020 recorded in the Appropriation Ledger and Payment Register Detail Report expended out of the General Fund for Police related activities to supporting documentation and observed:
 - i. The disbursements were for a proper public purpose. We found no exceptions.
 - ii. The check number, date, payee name and amount recorded on the returned, canceled check agreed to the check number, date, payee name and amount recorded in the Payment Register Detail Report and to the names and amounts on the supporting invoices. We found no exceptions.
 - iii. The payment posted to the appropriation account was consistent with the purpose for the budgeted account. We found no exceptions.

Additional Procedures (Continued)

5. We inspected the April 2019 and September 2020 financial reports provided to Village Council. The following reports are provided to Village Council:
 - a. Bank Reconciliation
 - b. Bank Statement
 - c. Fund Status Report
 - d. Cash Summary by Fund Report
 - e. Appropriation Status Report
 - f. Revenue Status ReportCouncil is provided with all the appropriate financial reports they have requested. No exceptions noted.
6. We selected all non-payroll disbursements to the Fiscal Officer from the Payment Register Detail Report for 2020 and 2019 and confirmed:
 - a. The disbursements were for a proper public purpose. We found no exceptions.
 - b. The check number, date, payee name and amount recorded on the returned, canceled check agreed to the check number, date, payee name and amount recorded in the Payment Register Detail Report and to the names and amounts on the supporting invoices. We found no exceptions.
 - c. The checks made directly to fiscal officer were signed by the fiscal officer only. This is deemed an exception.
7. We selected all non-payroll disbursements to the vendors sharing the last name as the fiscal officer from the Vendor Listing Report for 2020 and 2019 and noted one payment to Donald Milner on June 27, 2019 for \$168.
8. For the utility account at 59 Bridge Street:
 - a. We inquired with the Utility Clerk about shutoffs and reconnects for the account in 2020 and 2019. There were no shutoffs or reconnections for the account. We found no exceptions.
9. For the utility account at 146 James Street:
 - a. We inquired with the Utility Clerk about the account being set up to charge two water minimums each month during 2020 and 2019. We inspected the Customer Transaction Summary Report and agreed the account is set up for two water minimum charges as noted above. No exceptions were noted.
 - b. The Customer Transaction Summary Report states the Village charges a second billing for there being two separate units on the property. No exceptions were noted.
 - c. We inspected the Village Ordinance 2013-40 establishing the policies and procedures for the provision of water and sewer services for the increased billing amount for the account. We inspected the property card for the property on the Muskingum County Auditor's online lookup. The property card has a separate garage on the property which agrees to the Customer Transaction Summary Report. No exceptions were noted. However, the property card does not indicate whether there are additional plumbing fixtures in the garage.

Attestation standards established by the American Institute of Certified Public Accountants require that we request a written statement from the Village stating that cash receipts and disbursements to which we applied procedures has been accurately measured or evaluated. We requested that the Village provide such a statement but the Fiscal Officer and Mayor refused to do so.

We were engaged by the Village to perform this agreed-upon procedures engagement and conducted our engagement in accordance with the attestation standards established by the AICPA and the Comptroller General of the United States' *Government Auditing Standards*. We were not engaged to, and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the Village's receipts, disbursements, balances and compliance with certain laws and regulations. Accordingly, we do not express an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the Village and to meet our ethical responsibilities, in accordance with the ethical requirements established by the Comptroller General of the United States' *Government Auditing Standards* related to our agreed upon procedures engagement.



Keith Faber
Auditor of State
Columbus, Ohio

November 9, 2021

OHIO AUDITOR OF STATE KEITH FABER



VILLAGE OF ROSEVILLE

MUSKINGUM COUNTY

AUDITOR OF STATE OF OHIO CERTIFICATION

This is a true and correct copy of the report, which is required to be filed pursuant to Section 117.26, Revised Code, and which is filed in the Office of the Ohio Auditor of State in Columbus, Ohio.



Certified for Release 11/23/2021

88 East Broad Street, Columbus, Ohio 43215
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This report is a matter of public record and is available online at
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