



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



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## BASIC AUDIT REPORT

Village of Rogers  
Columbiana County  
PO Box 227  
Rogers, Ohio 44455

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 Rogers, Columbiana County, (the Village) for the years ended December 31, 2021 and 2020.

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, 2021 and 2020.

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. During 2020, the Village issued bonds in the amount of \$20,000 and purchased a 2004 Ford F550 Truck with the proceeds. The financial institution applied the \$20,000 directly to the purchase of the Village's truck at Rollerena Auto Sales and the Village has an amortization schedule to pay the obligation. The Village failed to post a memo receipt and corresponding disbursement in the amount of \$20,000 to account for the on-behalf payment.

The Village should post all transactions to the accounting system to ensure amounts are accurately reported on the financial statements.

2. **Ohio Rev. Code § 149.43(E)(2)** requires all public offices take certain actions with regard to their public record policy. Public offices must distribute their Public Records Policy to the employee who is the records custodian/manager or otherwise has custody of the records of that office and have that employee acknowledge receipt of the Public Records Policy; create and display in a conspicuous place in all locations where the public office has branch offices a poster describing the public records policy; and, if the public office has a manual or handbook of its general policies and procedures for all employees, include the public records policy in that manual or handbook.

Additionally, Ohio Rev. Code § 149.43(B)(2) requires a public office have a copy of its records retention schedule at a location readily available for public inspection.

The Village has a public records policy, however, the records custodian/manager has not acknowledged receipt of the Public Records Policy. In addition, the Village has not adopted a records retention policy and schedule. This could result in records requests not being fulfilled in accordance with Ohio law.

The Village shall have the Village's records custodian/manager formally acknowledge receipt of the Public Records Policy and shall establish a records retention policy and schedule.

3. The Village has failed to remit Mayor's court monies to the Village's General Fund and Treasurer of State and Court records could not be located. As of December 31, 2021, the Mayor's Court still had a cash balance of \$1,310 and Court records could not still be located in order to determine how much of these funds belong to the Village's General Fund and how much is to be remitted to the Treasurer of State.

Failure to remit monies in a timely manner could result in late fees and penalties from the Treasurer of State along with potential litigation.

The Village should determine the amount of monies which belong to the Village and the State, remit monies to the Village and Treasurer of State and close the account and fund.

4. **Ohio Rev. Code §§ 109.43(B) and 149.43(E)(1)** require all state and local elected officials, or their designees, to attend 3 hours of training on Ohio's Public Records Laws during each term of office. The training received must be certified by the Ohio Attorney General. Proof of completion of training must include documentation either from the Attorney General's Office or from another entity certified by the Attorney General to provide the training to the elected official or his/her designee. Attendees who successfully complete the training will receive a certificate to serve as proof of training.

Five of seven (71%) of the Village's elected officials with terms ending in 2021, did not, during their term of office, attend a required Certified Public Records Training or have an appropriate designee attend a training, due to deficiencies in internal controls over public record laws training procedures and monitoring. This could result in improper education of public offices regarding the offices' duties related to public records requests as well as improper withholding of information from stakeholders.

The elected officials, or their designee(s), should, during their term of office, attend public records training and maintain proof of completion of the training.

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

5. In addition to the matters reported in items 2 and 3 above, our prior audit for the years ended December 31, 2019 and 2018 included noncompliance over Ohio Rev. Code §§ 149.43(E)(2) and 149.43(B)(2) for not adopting a public records policy. The Village adopted a public records policy in 2020.



Keith Faber  
Auditor of State  
Columbus, Ohio

September 1, 2022

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**VILLAGE OF ROGERS**

**COLUMBIANA 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 9/20/2022**

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This report is a matter of public record and is available online at  
[www.ohioauditor.gov](http://www.ohioauditor.gov)