



Dave Yost • Auditor of State



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Village of Rome
Adams County
Stout, Ohio

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 Rome, Adams County, (the Village) for the years ended December 31, 2013 and 2012.

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, 2013 or 2012.

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.

Current Year Observations

1. We noted that the Village did not maintain receipt and appropriation ledgers that classified receipts and disbursements by account; the Village also did not maintain a payroll ledger. The Village maintained ledgers sheets which partially classified transactions by type; however these ledger sheets did not include budgetary information for monitoring budget and actual amounts, and also did not include any encumbrances. Ohio Admin Code 117-2-02 (D) identifies the accounting records a local public office should maintain. Ohio Admin Code 117-2-02 (C) requires that local public offices integrate the budgetary accounts at the legal level of control or lower into the financial accounting system.

Failure to maintain the required accounting records decreases Council's ability to monitor Village finances, and increases the risk that errors, theft or fraud could occur and not be detected in a timely manner. Council should require that the accounting records be maintained in the manner prescribed by the Ohio Administrative Code.

Current Status of Matters Reported in the Prior Engagement

2. The prior report for the years ended December 31, 2011 and 2010 noted the following matters:
 - The Village did not maintain the accounting records in a manner that enabled the officials to classify and report financial information as prescribed by Ohio Administrative Code. The Village did not correct this matter during 2012 and 2013
 - The Village did not comply with several sections of Ohio budgetary law in 2011 and 2010. The basic audit procedures did not indicate budgetary violations in 2013 and 2012 significant enough to result in eventual fiscal watch or emergency.

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive style with a large, looping initial "D" and a long, sweeping tail on the "y".

Dave Yost
Auditor of State

Columbus, Ohio

June 3, 2014



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VILLAGE OF ROME

ADAMS 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
JUNE 17, 2014**