



Dave Yost • Auditor of State



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Village of Rogers
Columbiana County
Rogers, Ohio 44455-0227

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, 2015 and 2014.

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, 2015 and 2014.

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 no significant compliance or accounting issues to report from our current year observations. However, when following up on current status of matters we reported in our prior engagement we noted the following had not been corrected:

Current Status of Matters we Reported in our Prior Engagement

1. Our prior audit for the years ended December 31, 2013 and 2012 included a noncompliance citation/material weakness for the failure 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, 2015, the Mayor's Court still had a cash balance of \$1,310 and Court records could not be located in order to determine how much of these funds belong to the Village's General Fund and 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.
2. Cable franchise fees revenue was posted as Miscellaneous revenue instead of Fines, Licenses and Permits revenue and Homestead and Rollback monies were posted as Property and Other Local Taxes revenue instead of Intergovernmental revenue. These matters were not corrected during the audit period. The Village should post Cable Franchise Fees revenue to Fines, Licenses and Permits revenue and record Homestead and Rollback monies as Intergovernmental revenue.

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

Dave Yost
Auditor of State

April 28, 2016

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VILLAGE OF ROGERS

COLUMBIANA 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
MAY 24, 2016**