



OHIO AUDITOR OF STATE
KEITH FABER



OHIO AUDITOR OF STATE KEITH FABER



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Village of Rossburg
Darke County
Rossburg, Ohio 45362

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 Rossburg, Darke County, (the Village) for the years ended December 31, 2019 and 2018.

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, 2019 and 2018.

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. Ohio Revised Code Section 117.38 requires entities to file their annual financial information in the HINKLE system within 60 days after the close of the fiscal year. The financial statements for the year ended December 31, 2019 were filed on March 4, 2020 with a due date of March 2, 2020.
2. The Fiscal Officer whose term ended December 31, 2018 did not complete the required fiscal integrity continuing education training as required by Ohio Revised Code Section 733.81. Failure to obtain the required training could result in improper knowledge of fiscal officer requirements.
3. The Village utilized a debit card during 2019. Per Ohio Revised Code Section 9.22, no political subdivision may hold or utilize a debit card account, except for law enforcement purposes. Possession of a debit card account by a political subdivision except for law enforcement purposes is a violation of section 2913.21 of the Revised Code. Failure to follow the above code could result in unauthorized purchases.
4. None of the Council members nor the Fiscal Officer (whose term ended December 31, 2018) attended public records training as required by Ohio Revised Code Section 109.43(B). Failure to do so could result in violation of Sunshine laws.

A handwritten signature in black ink that reads "Keith Faber".

Keith Faber
Auditor of State

Columbus, Ohio

June 4, 2020

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VILLAGE OF ROSSBURG

DARKE 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 18, 2020**