



OHIO AUDITOR OF STATE
KEITH FABER



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88 East Broad Street
Columbus, Ohio 43215
ContactUs@ohioauditor.gov
(800) 282-0370

BASIC AUDIT REPORT

Village of Roswell
Tuscarawas County
5198 Main Street NE
New Philadelphia, Ohio 44663

We have completed certain procedures in accordance with Ohio Rev. Code § 117.01(G) to the accounting records and related documents of the Village of Roswell, Tuscarawas County, Ohio (the Village) for the years ended December 31, 2020 and 2019.

Our procedures were designed solely to satisfy the audit requirements of Ohio Rev. Code § 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, 2020 and 2019.

The Village's management is responsible for preparing and maintaining its accounting records and related documents. Our responsibility under Ohio Rev. Code § 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 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.

Both (100%) of the Village's elected officials with terms ending in 2019, 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.

2. **Ohio Rev. Code § 149.43(B)(2)** states that a public office shall have available a copy of its current records retention schedule at a location readily available to the public.

The Village did not provide a records retention schedule upon our request. This could result in public records being destroyed prior to an authorized time as well as records requests not being fulfilled in accordance with Ohio law.

The Village should generate and approve a record retention schedule to include provisions for the application or schedule for destruction of public records, including transmission to the Ohio Historical Society and approval by the Auditor of State's Office. This will help reduce the risk that the Village's records are mutilated or destroyed prior to an authorized time.

3. **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.

The Village had neither obtained written acknowledgement of the records custodian/manager, nor displayed a poster describing the public records policy within the office location. This could result in records requests not being fulfilled in accordance with Ohio law.

The Village shall establish a public records policy. The policy shall be distributed to the records custodian/manager and the Village should have a written acknowledgement of receipt from the records custodian/manager. In addition, a poster describing the public records policy must be conspicuously displayed in all of the Village's branch offices and the public records policy must be included in policy manuals or handbooks if any exist.

4. **Ohio Rev. Code § 717.31** requires municipal corporations who hold credit card accounts to adopt written credit card policies that address specific internal control procedures.

The Village utilized a Staples and Lowe's Card for purchases with that vendor. However, the Village failed to adopt a credit card policy.

The Village should review the requirements of Ohio Rev. Code § 717.31 for credit card policies and procedures, then develop and adopt a policy that meets the requirements identified within the Revised Code. By taking such steps the Village will ensure compliance with the law and increase internal controls over the credit card procedures.

5. The Village Fiscal Officer was only able to provide us with copies of the unsigned 2019 and 2020 Village Council minutes, as the signed minutes were unavailable at the time of audit. Failure to maintain the minutes approved by Council could result oversight issues, such as contracts not being signed, bills being paid, etc.

The Fiscal Officer should maintain the signed minutes and have them readily available in the instance where questions arise regarding decisions made in prior meetings.

Current Status of Matters Reported in our Prior Engagement

1. Village Ordinance #64 passed in 1980 by Village Council established a one percent income tax applicable to all businesses and residents residing within the Village limits. Taxes are to be remitted every quarter for businesses and yearly for residents.

In 2020 and 2019, there was no documentation to support that all individuals and businesses were mailed an income tax return and remitted their local income tax. Additionally, the Village has not established a formal quarterly income tax form for the businesses that would communicate when the taxes are owed. This could result in uncollected income tax that is owed to the Village.

The Village should ensure that adequate records are kept to show that all income tax forms are mailed to the appropriate individuals and businesses and that payment was received. If no form is returned, the Village should take appropriate measures in contacting the parties in order to collect payment.

2. The Village has a community center that can be rented for various events. No supporting documentation was available such as rental forms, duplicate receipts, etc. to ensure completeness of these receipts.

Additionally, the Village has a Mayor's Court. There were no records available to verify the amount collected such as a cashbook, docket or duplicate receipts.

We recommend a rental form be filled out when anyone reserves the community center to show the customer's contact information, the dates that the community center is being reserved, the total rental fee due and any other pertinent information. We also recommend that a duplicate receipt be prepared at the time the rental payment is made. Additionally, we recommend the Village maintain the required records when operating a Mayor's Court as outlined in the Village Handbook.



Keith Faber
Auditor of State
Columbus, Ohio

November 23, 2021

OHIO AUDITOR OF STATE KEITH FABER



VILLAGE OF ROSWELL

TUSCARAWAS 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 12/7/2021

88 East Broad Street, Columbus, Ohio 43215
Phone: 614-466-4514 or 800-282-0370

This report is a matter of public record and is available online at
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