



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



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

## BASIC AUDIT REPORT

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, 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. 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. For 2020, the Village did not file complete financial statements, including the required notes to the financial statements, until April 4, 2021, which is after the sixty day filing deadline. The Village should implement procedures to ensure that the annual financial report is filed on the Hinkle System in a timely manner and that all filings include the required notes to the basic financial statements.
2. None of the Council members nor the Fiscal Officer attended public records training for each of term of office as required by Ohio Revised Code Sections 109.43(B) and 149.43(E)(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. The Village should implement procedures to assure that applicable officials, or their designees, attend the required public records training. Failure to do so could result in violation of Sunshine laws.
3. We found one debt payment in 2021 that included \$19.40 in late fees and interest, which is not a proper public purpose of the Village. The Village should ensure all debt payments are made timely to avoid late fees and interest charges.

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

1. Our prior basic audit report for the years ended December 31, 2019 and 2018 noted an issue related to the Village not filing their financial information in the Hinkle System within 60 days after close of the fiscal year. This issue will be repeated as observation #1 above for the fiscal year ended December 31, 2020.
2. Our prior basic audit report for the years ended December 31, 2019 and 2018 noted the Village fiscal officer did not complete the required fiscal integrity training as required by the Ohio Revised Code Section 733.81. This matter was corrected for the years ended December 31, 2021 and 2020.
3. Our prior basic audit report for the years ended December 31, 2019 and 2018 noted the Village utilized a debit card account. This matter was corrected for the years ended December 31, 2021 and 2020.
4. Our prior basic audit report for the years ended December 31, 2019 and 2018 noted none of the Village Council members nor the Fiscal Officer attended public records training as required by Ohio Revised Code Section 109.43(B). This issue will be repeated as observation #2 above for the fiscal years ended December 31, 2021 and 2020.



Keith Faber  
Auditor of State  
Columbus, Ohio

June 30, 2022

# OHIO AUDITOR OF STATE KEITH FABER



**VILLAGE OF ROSSBURG**

**DARKE 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 7/12/2022**

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  
[www.ohioauditor.gov](http://www.ohioauditor.gov)