



OHIO AUDITOR OF STATE
KEITH FABER



OHIO AUDITOR OF STATE KEITH FABER



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BASIC AUDIT REPORT

Village of Rossburg
Darke County
PO Box 94
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, 2023 and 2022.

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, 2023 and 2022.

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 issue to report.

Current Year Observation

Ohio Rev. Code § 733.81 requires newly elected or appointed fiscal officers to complete at least six hours of initial education programs before commencing, or during the first year of, office. In addition, the fiscal officer shall complete at least a total of eighteen continuing education hours during the fiscal officer's first term of office. The Fiscal Officer did not complete the required fiscal integrity training for the term beginning January 1, 2019 and ending December 31, 2022. Failure to complete the required training could result in inadequate training for recording the Village's accounting transactions. The Fiscal Officer should complete the required training and complete the Fiscal Integrity Act portal.

Current Status of Matters Reported in our Prior Engagement

1. Our prior basic audit for the years ended December 31, 2021 and 2020 reported the Village did not file a complete 2020 annual financial report in a timely manner. In our current audit for the years ended December 31, 2023 and 2022, we noted the Village filed complete 2023 and 2022 annual financial reports timely.
2. Our prior basic audit for the years ended December 31, 2021 and 2020 reported the Village Council members and the Fiscal Officer did not attend public records training as required by Ohio Rev. Code § 149.43(E)(1). This matter was corrected for the years ended December 31, 2023 and 2022.
3. Our prior basic audit for the years ended December 31, 2021 and 2020 reported the Village paid \$19.40 in late fees and interest during 2021 for a late debt payment. This matter was corrected for the years ended December 31, 2023 and 2022.

A handwritten signature in black ink that reads "Keith Faber". The signature is written in a cursive, flowing style.

Keith Faber
Auditor of State
Columbus, Ohio

September 6, 2024

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 9/19/2024

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This report is a matter of public record and is available online at
www.ohioauditor.gov