



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



65 East State Street  
Columbus, Ohio 43215  
ContactUs@ohioauditor.gov  
800-282-0370

## BASIC AUDIT REPORT

Village of Rogers  
Columbiana County  
PO Box 227  
Rogers, Ohio 44455

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, 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 issues to report.

### Current Year Observations

1. **Ohio Rev. Code § 149.43(B)(2)** requires a public office have a copy of its records retention schedule at a location readily available for public inspection.

The Village has not adopted a records retention policy and schedule. This could result in records requests not being fulfilled in accordance with Ohio law.

The Village shall establish a records retention policy and schedule.

2. The Village has failed 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, 2023, the Mayor's Court still had a cash balance of \$1,310 and Court records still could not be located in order to determine how much of these funds belong to the Village's General Fund and how much is 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.

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

3. In addition, to the matters reported in items 1 and 2 above, our prior audit for the years ended December 31, 2021 and 2020 identified debt proceeds in the amount of \$20,000 not recorded on the Village's financial statements, a violation of **Ohio Rev. Code §§ 109.43(B) and 149.43(E)(1)** for failing to obtain the required public records training, and a violation of **Ohio Rev. Code § 149.43(E)(2)** as the records custodian/manager failed to acknowledge receipt of the Village's Public Records Policy. The Village did not issue any debt during 2023 or 2022, designated the Fiscal Officer to attend training on behalf of the Council and the Mayor which was completed on November 1, 2022, and the records custodian/manager acknowledge receipt of the Village's Public Records Policy.



Keith Faber  
Auditor of State  
Columbus, Ohio

September 4, 2024

# OHIO AUDITOR OF STATE KEITH FABER



**VILLAGE OF ROGERS**

**COLUMBIANA 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 9/24/2024**

65 East State 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)