



OHIO AUDITOR OF STATE
KEITH FABER



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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, 2018 and 2017.

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, 2018 and 2017.

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. 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 2018 and 2017, 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. Our prior audit also reported this deficiency.

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. 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 received.

Current Year Observations (Continued)

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 the Village maintain the required records when operating a Mayor's Court as outlined in the Village Handbook.

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

October 2, 2019

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VILLAGE OF ROSWELL

TUSCARAWAS 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
OCTOBER 15, 2019