



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



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Village of Rochester  
Lorain County  
PO Box 85  
Wellington, Ohio 44090

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 Rochester, Lorain County, (the Village) for the years ended December 31, 2022 and 2021.

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, 2022 and 2021.

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. The reports initially filed in the Hinkle System for 2022 and 2021 did not include footnotes, and thus were not complete per the requirements of Ohio Rev. Code Section 117.38. AOS recommends the Village follow Ohio Rev. Code Section 117.38 when filling the Hinkle System report to ensure they are complete.
2. Only two of seven elected officials had withholdings to the Ohio Public Employment Retirement System (OPERS) and none had withholdings for social security. Ohio Rev. Code Section 145.20 provides that elected officials may elect to join OPERS, but it is not compulsory. If the elected official does not join OPERS, they will be required to contribute to social security. The Village should withhold and remit social security on behalf of all employees who opt to not join OPERS. This matter will be referred to the Internal Revenue Service.

A handwritten signature in black ink that reads "Keith Faber".

Keith Faber  
Auditor of State  
Columbus, Ohio

September 22, 2023

# OHIO AUDITOR OF STATE KEITH FABER



**VILLAGE OF ROCHESTER**

**LORAIN 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 10/10/2023**

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)