



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



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Village of Rogers  
Columbiana County  
PO Box 227  
Rogers, Ohio 44455-0227

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, 2019 and 2018.

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, 2019 and 2018.

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 Observation**

Ohio Rev. Code, § 149.43(E)(2), states that all public offices shall adopt a public records policy in compliance with this section for responding to public records requests. In adopting a public records policy under this division, a public office may obtain guidance from the model public records policy developed and provided to the public office by the attorney general under section 109.43 of the Ohio Revised Code.

Ohio Rev. Code § 149.43(B)(2) states to facilitate broader access to public records, a public office or the person responsible for public records shall organize and maintain public records in a manner that they can be made available for inspection or copying in accordance with division (B) of this section. A public office also shall have available a copy of its current records retention schedule at a location readily available to the public.

The Village failed to adopt a public records policy and records retention schedule. Failure to adopt a public records policy and records retention schedule may result in the improper access to Village records and the improper destruction of these records.

The Village should adopt a public records policy as well as a records retention schedule and properly distribute the policy to ensure that those making public records requests and those handling requests are aware of the Village's procedures.

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, 2019, the Mayor's Court still had a cash balance of \$1,310 and Court records could not still be located in order to determine how much of these funds belong to the Village's General Fund and 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.

This issue was also included in the prior report for the Village.

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

August 14, 2020

# 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 8/25/2020**

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)