



Dave Yost • Auditor of State



VILLAGE OF ROGERS  
COLUMBIANA COUNTY

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# Dave Yost • Auditor of State

Village of Rogers  
Columbiana County  
P.O. Box 227  
Rogers, Ohio 44455-0227

To the Village Council:

As you are aware, the Auditor of State's Office (AOS) must modify the *Independent Accountants' Report* we provide on your financial statements due to an interpretation from the American Institute of Certified Public Accountants (AICPA). While AOS does not legally require your government to prepare financial statements pursuant to Generally Accepted Accounting Principles (GAAP), the AICPA interpretation requires auditors to formally acknowledge that you did not prepare your financial statements in accordance with GAAP. Our Report includes an adverse opinion relating to GAAP presentation and measurement requirements, but does not imply the amounts the statements present are misstated under the non-GAAP basis you follow. The AOS report also includes an opinion on the financial statements you prepared using the cash basis and financial statement format the AOS permits.

A handwritten signature in cursive script that reads "Dave Yost".

**Dave Yost**  
Auditor of State

March 1, 2011

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# Dave Yost • Auditor of State

## INDEPENDENT ACCOUNTANTS' REPORT

Village of Rogers  
Columbiana County  
P.O. Box 227  
Rogers, Ohio 44455-0227

To the Village Council:

We have audited the accompanying financial statements of the Village of Rogers, Columbiana County, (the Village) as of and for the years ended December 31, 2009 and 2008. These financial statements are the responsibility of the Village's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require that we plan and perform the audit to reasonably assure whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. The Village processes its financial transactions with the Auditor of State's Uniform Accounting Network (UAN). *Government Auditing Standards* considers this service to impair the independence of the Auditor of State to audit the Village because the Auditor of State designed, developed, implemented, and as requested, operates UAN. However, *Government Auditing Standards* permits the Auditor of State to audit and opine on this entity, because Ohio Revised Code § 117.101 requires the Auditor of State to provide UAN services, and Ohio Revised Code § 117.11(A) mandates the Auditor of State to audit Ohio governments. We believe our audit provides a reasonable basis for our opinion.

As described more fully in Note 1, the Village has prepared these financial statements using accounting practices the Auditor of State prescribes or permits. These practices differ from accounting principles generally accepted in the United States of America (GAAP). Although we cannot reasonably determine the effects on the financial statements of the variances between these regulatory accounting practices and GAAP, we presume they are material.

Instead of the combined funds the accompanying financial statements present, GAAP require presenting entity wide statements and also presenting the Village's larger (i.e. major) funds separately. While the Village does not follow GAAP, generally accepted auditing standards requires us to include the following paragraph if the statements do not substantially conform to GAAP presentation requirements. The Auditor of State permits, but does not require Villages to reformat their statements. The Village has elected not to follow GAAP statement formatting requirements. The following paragraph does not imply the amounts reported are materially misstated under the accounting basis the Auditor of State permits. Our opinion on the fair presentation of the amounts reported pursuant to its non-GAAP basis is in the second following paragraph.

In our opinion, because of the effects of the matter discussed in the preceding two paragraphs, the financial statements referred to above for the years ended December 31, 2009 and 2008 do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the Village as of December 31, 2009 and 2008, or its changes in financial position for the years then ended.

Also, in our opinion, the financial statements referred to above present fairly, in all material respects, the combined fund cash balances and reserves for encumbrances of the Village of Rogers, Columbiana County, as of December 31, 2009 and 2008, and its combined cash receipts and disbursements for the years then ended on the accounting basis Note 1 describes.

The Village has not presented Management's Discussion and Analysis, which accounting principles generally accepted in the United States of America has determined is necessary to supplement, although not required to be part of, the financial statements.

In accordance with *Government Auditing Standards*, we have also issued our report dated March 1, 2011, on our consideration of the Village's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. While we did not opine on the internal control over financial reporting or on compliance, that report describes the scope of our testing of internal control over financial reporting and compliance, and the results of that testing. That report is an integral part of an audit performed in accordance with *Government Auditing Standards*. You should read it in conjunction with this report in assessing the results of our audit.

The Village has not fully paid the Auditor of State for services provided more than one year prior to our opinion date. AICPA Code of Professional Conduct, ET Section 191 considers this circumstance to impair an auditor's independence. However, *Government Auditing Standards* permits the Auditor of State to audit and opine on this entity because Ohio Revised Code §§ 117.11(B) and 115.56 mandate the Auditor of State to audit Ohio governments. Ohio Revised Code § 117.13 also includes provisions to collect unpaid audit fees including negotiating a schedule for payment of the amount due, seeking payment through the office of budget and management or through the county auditor of the county in which the local public office is located.



**Dave Yost**  
Auditor of State

March 1, 2011



**VILLAGE OF ROGERS  
COLUMBIANA COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGES IN FUND CASH BALANCES  
ALL GOVERNMENTAL FUND TYPES  
FOR THE YEAR ENDED DECEMBER 31, 2009**

	<u>Governmental Fund Types</u>		<b>Totals (Memorandum Only)</b>
	<u>General</u>	<u>Special Revenue</u>	
<b>Cash Receipts:</b>			
Property and Local Taxes	\$8,754	\$4,349	\$13,103
Intergovernmental	19,701	11,055	30,756
Fines, Licenses and Permits	21,123		21,123
Miscellaneous	3,676	228	3,904
	<u>53,254</u>	<u>15,632</u>	<u>68,886</u>
<b>Cash Disbursements:</b>			
Current:			
Security of Persons and Property	11,373	560	11,933
Leisure Time Activities		698	698
Transportation	6,332	15,564	21,896
General Government	31,343		31,343
Capital Outlay	2,068		2,068
	<u>51,116</u>	<u>16,822</u>	<u>67,938</u>
Total Receipts Over/(Under) Disbursements	<u>2,138</u>	<u>(1,190)</u>	<u>948</u>
<b>Other Financing Receipts / (Disbursements):</b>			
Transfers-In		200	200
Transfers-Out	(200)		(200)
Other Financing Sources	1,095	358	1,453
	<u>895</u>	<u>558</u>	<u>1,453</u>
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	3,033	(632)	2,401
Fund Cash Balances, January 1	<u>5,634</u>	<u>10,915</u>	<u>16,549</u>
<b>Fund Cash Balances, December 31</b>	<u><b>\$8,667</b></u>	<u><b>\$10,283</b></u>	<u><b>\$18,950</b></u>
Reserve for Encumbrances, December 31	<u><u>\$4,124</u></u>	<u><u>\$140</u></u>	<u><u>\$4,264</u></u>

*The notes to the financial statements are an integral part of this statement.*

**VILLAGE OF ROGERS  
COLUMBIANA COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGES IN FUND CASH BALANCES - ALL PROPRIETARY AND FIDUCIARY FUND TYPES  
FOR THE YEAR ENDED DECEMBER 31, 2009**

	<b>Fiduciary Fund Type</b>
	<b>Agency</b>
<b>Operating Cash Receipts:</b>	
Fines, Licenses and Permits	\$33,322
Total Operating Cash Receipts	33,322
<b>Operating Cash Disbursements:</b>	
Supplies and Materials	600
Other	28,572
Total Operating Cash Disbursements	29,172
Operating Income/(Loss)	4,150
<b>Non-Operating Cash Disbursements:</b>	
Capital Outlay	69
Total Non-Operating Cash Disbursements	69
Net Receipts Over/(Under) Disbursements	4,081
Fund Cash Balances, January 1	1,405
<b>Fund Cash Balances, December 31</b>	<b>\$5,486</b>

*The notes to the financial statements are an integral part of this statement.*

**VILLAGE OF ROGERS  
COLUMBIANA COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGES IN FUND CASH BALANCES  
ALL GOVERNMENTAL FUND TYPES  
FOR THE YEAR ENDED DECEMBER 31, 2008**

	<u>Governmental Fund Types</u>		<u>Totals (Memorandum Only)</u>
	<u>General</u>	<u>Special Revenue</u>	
<b>Cash Receipts:</b>			
Property and Local Taxes	\$5,901	\$4,600	\$10,501
Intergovernmental	38,098	10,741	48,839
Fines, Licenses and Permits	4,570		4,570
Miscellaneous	7,420	495	7,915
Total Cash Receipts	<u>55,989</u>	<u>15,836</u>	<u>71,825</u>
<b>Cash Disbursements:</b>			
Current:			
Security of Persons and Property	8,626	2,759	11,385
Leisure Time Activities		497	497
Transportation	9,080	10,688	19,768
General Government	27,775	1,100	28,875
Capital Outlay	7,060		7,060
Total Cash Disbursements	<u>52,541</u>	<u>15,044</u>	<u>67,585</u>
Total Receipts Over/(Under) Disbursements	<u>3,448</u>	<u>792</u>	<u>4,240</u>
<b>Other Financing Receipts / (Disbursements):</b>			
Other Financing Sources	1,520		1,520
Total Other Financing Receipts / (Disbursements)	<u>1,520</u>	<u>0</u>	<u>1,520</u>
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	4,968	792	5,760
Fund Cash Balances, January 1	<u>666</u>	<u>10,123</u>	<u>10,789</u>
<b>Fund Cash Balances, December 31</b>	<b><u>\$5,634</u></b>	<b><u>\$10,915</u></b>	<b><u>\$16,549</u></b>
Reserve for Encumbrances, December 31	<u>\$10,624</u>	<u>\$2,704</u>	<u>\$13,328</u>

*The notes to the financial statements are an integral part of this statement.*

**VILLAGE OF ROGERS  
COLUMBIANA COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGES IN FUND CASH BALANCES - ALL PROPRIETARY AND FIDUCIARY FUND TYPES  
FOR THE YEAR ENDED DECEMBER 31, 2008**

	<b>Fiduciary Fund Type</b>
	<b>Agency</b>
<b>Operating Cash Receipts:</b>	
Fines, Licenses and Permits	\$9,426
Total Operating Cash Receipts	9,426
<b>Operating Cash Disbursements:</b>	
Supplies and Materials	731
Other	9,369
Total Operating Cash Disbursements	10,100
Operating Income/(Loss)	(674)
 Fund Cash Balances, January 1	 2,079
<b>Fund Cash Balances, December 31</b>	<b>\$1,405</b>
Reserve for Encumbrances, December 31	\$643

*The notes to the financial statements are an integral part of this statement.*

**VILLAGE OF ROGERS  
COLUMBIANA COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2009 AND 2008**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Description of the Entity**

The constitution and laws of the State of Ohio establish the rights and privileges of the Village of Rogers, Columbiana County, (the Village) as a body corporate and politic. A publicly-elected six-member Council directs the Village. The Village provides park operations and police services. The Village contracts with the Negley Volunteer Fire Association to provide fire protection services.

The Village's management believes these financial statements present all activities for which the Village is financially accountable.

**B. Accounting Basis**

These financial statements follow the accounting basis the Auditor of State prescribes or permits. This basis is similar to the cash receipts and disbursements accounting basis. The Village recognizes receipts when received in cash rather than when earned, and recognizes disbursements when paid rather than when a liability is incurred. Budgetary presentations report budgetary expenditures when a commitment is made (i.e., when an encumbrance is approved).

These statements include adequate disclosure of material matters, as the Auditor of State prescribes or permits.

**C. Deposits and Investments**

The Village's accounting basis includes investments as assets. This basis does not record disbursements for investment purchases or receipts for investment sales. This basis records gains or losses at the time of sale as receipts or disbursements, respectively.

**D. Fund Accounting**

The Village uses fund accounting to segregate cash and investments that are restricted as to use. The Village classifies its funds into the following types:

**1. General Fund**

The General Fund reports all financial resources except those required to be accounted for in another fund.

**2. Special Revenue Funds**

These funds account for proceeds from specific sources (other than from private-purpose trusts or for capital projects) that are restricted to expenditure for specific purposes. The Village had the following significant Special Revenue Fund:

Street Construction, Maintenance and Repair Fund - This fund receives gasoline tax and motor vehicle tax money for constructing, maintaining, and repairing Village streets.

**VILLAGE OF ROGERS  
COLUMBIANA COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2009 AND 2008  
(Continued)**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)**

**3. Fiduciary Funds**

Fiduciary funds include private purpose trust funds and agency funds. Trust funds account for assets held under a trust agreement for individuals, private organizations, or other governments which are not available to support the Village's own programs.

Agency funds are purely custodial in nature and are used to hold resources for individuals, organizations or other governments. The Village disburses these funds as directed by the individual, organization or other government. The Village's agency funds account for:

Mayor's Court Fund – This fund accounts for the receipts and disbursements of the Mayor's Court.

Mayor's Computer Fund – This fund accounts for the receipts and disbursements of the Village's Mayor's Court to pay for the court computer and for any updates or maintenance required.

**E. Budgetary Process**

The Ohio Revised Code requires that each fund (except certain agency funds) be budgeted annually.

**1. Appropriations**

Budgetary expenditures (that is, disbursements and encumbrances) may not exceed appropriations at the fund, function or object level of control, and appropriations may not exceed estimated resources. The Village Council must annually approve appropriation measures and subsequent amendments. The County Budget Commission must also approve the annual appropriation measure. Unencumbered appropriations lapse at year end.

**2. Estimated Resources**

Estimated resources include estimates of cash to be received (budgeted receipts) plus unencumbered cash as of January 1. The County Budget Commission must also approve estimated resources.

**3. Encumbrances**

The Ohio Revised Code requires the Village to reserve (encumber) appropriations when individual commitments are made. Encumbrances outstanding at year end are carried over, and need not be reappropriated. The Village did not encumber all commitments required by Ohio law.

A summary of 2009 and 2008 budgetary activity appears in Note 3.

**VILLAGE OF ROGERS  
COLUMBIANA COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2009 AND 2008  
(Continued)**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)**

**F. Property, Plant, and Equipment**

The Village records disbursements for acquisitions of property, plant, and equipment when paid. The accompanying financial statements do not report these items as assets.

**G. Accumulated Leave**

In certain circumstances, such as upon leaving employment, employees are entitled to cash payments for unused leave. The financial statements do not include a liability for unpaid leave.

**2. EQUITY IN POOLED DEPOSITS AND INVESTMENTS**

The Village maintains a deposit and investments pool all funds use. The Ohio Revised Code prescribes allowable deposits and investments. The carrying amount of deposits and investments at December 31 was as follows:

	2009	2008
Demand deposits	\$21,262	\$16,699
Savings Accounts	3,174	1,255
Total deposits	24,436	17,954

**Deposits:** Deposits are insured by the Federal Depository Insurance Corporation. Although the statutory requirements for the deposit of money had been followed, noncompliance with Federal requirements could potentially subject the Township to a successful claim by the FDIC.

**3. BUDGETARY ACTIVITY**

Budgetary activity for the years ending December 31, 2009 and 2008 follows:

2009 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$59,598	\$54,349	(\$5,249)
Special Revenue	52,640	16,190	(36,450)
Total	\$112,238	\$70,539	(\$41,699)

2009 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$59,598	\$55,440	\$4,158
Special Revenue	52,640	16,962	35,678
Total	\$112,238	\$72,402	\$39,836

**VILLAGE OF ROGERS  
COLUMBIANA COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2009 AND 2008  
(Continued)**

**3. BUDGETARY ACTIVITY – (Continued)**

2008 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	61,781	57,509	(4,272)
Special Revenue	28,420	15,836	(12,584)
Total	\$90,201	\$73,345	(\$16,856)

2008 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$61,781	\$61,645	\$136
Special Revenue	28,420	17,748	10,672
Total	\$90,201	\$79,393	\$10,808

**4. PROPERTY TAX**

Real property taxes become a lien on January 1 preceding the October 1 date for which the Council adopted tax rates. The State Board of Tax Equalization adjusts these rates for inflation. Property taxes are also reduced for applicable homestead and rollback deductions. The financial statements include homestead and rollback amounts the State pays as Intergovernmental Receipts. Payments are due to the County by December 31. If the property owner elects to pay semiannually, the first half is due December 31. The second half payment is due the following June 20.

Tangible personal property tax is assessed by the property owners, who must file a list of such property to the County by each April 30.

The County is responsible for assessing property, and for billing, collecting, and distributing all property taxes on behalf of the Village.

**5. RETIREMENT SYSTEMS**

The Village's part-time Police Officer and all other employees belong to the Ohio Public Employees Retirement System (OPERS). OPERS is a cost-sharing, multiple-employer plan. The Ohio Revised Code prescribes these plans' benefits, which include postretirement healthcare and survivor and disability benefits.

The Ohio Revised Code also prescribes contribution rates. For 2009 and 2008, OPERS Law Enforcement participants contributed 10.10% of their wages. For 2009 and 2008, the Village contributed to OPERS an amount equal to 17.63 and 17.40% of police members' wages. For 2009 and 2008, all other OPERS members contributed 10% of their gross salaries and the Village contributed an amount equaling 14%, of participants' gross salaries. The Village has paid all contributions required through December 31, 2009.



**VILLAGE OF ROGERS  
COLUMBIANA COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2009 AND 2008  
(Continued)**

**6. RISK MANAGEMENT**

**Commercial Insurance**

The Village has obtained commercial insurance for the following risks:

- Comprehensive property and general liability;
- Vehicles; and
- Errors and omissions.

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# Dave Yost • Auditor of State

## INDEPENDENT ACCOUNTANTS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS REQUIRED BY *GOVERNMENT AUDITING STANDARDS*

Village of Rogers  
Columbiana County  
P.O. Box 227  
Rogers, Ohio 44455-0227

To the Village Council:

We have audited the financial statements of the Village of Rogers (the Village) as of and for the years ended December 31, 2009 and 2008, and have issued our report thereon dated March 1, 2011 wherein we noted the Village followed accounting practices the Auditor of State prescribes rather than accounting principles generally accepted in the United States of America. We also noted the Village uses the Auditor of State's Uniform Accounting Network (UAN) to process its financial transactions. *Government Auditing Standards* considers this service to impair the Auditor of State's independence to audit the Village because the Auditor of State designed, developed, implemented, and, as requested, operates UAN. The Village also has not paid the Auditor of State certain audit fees for services provided more than one year prior to March 1, 2011. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the Comptroller General of the United States' *Government Auditing Standards*.

### Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Village's internal control over financial reporting as a basis for designing our audit procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of opining on the effectiveness of the Village's internal control over financial reporting. Accordingly, we have not opined on the effectiveness of the Village's internal control over financial reporting.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses. Therefore, we cannot assure that we have identified all deficiencies, significant deficiencies or material weaknesses. However, as described in the accompanying schedule of findings we identified a certain deficiency in internal control over financial reporting, that we consider a material weakness.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, when performing their assigned functions, to prevent, or detect and timely correct misstatements. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and timely corrected. We consider finding 2009-001 described in the accompanying schedule of findings to be a material weakness.

### **Compliance and Other Matters**

As part of reasonably assuring whether the Village's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and accordingly, we do not express an opinion. The results of our tests disclosed an instance of noncompliance or other matters we must report under *Government Auditing Standards* which is described in the accompanying schedule of findings as item 2009-001.

We also noted certain matters not requiring inclusion in this report that we reported to the Village's management in a separate letter dated March 1, 2011.

The Village's response to the finding identified in our audit is described in the accompanying schedule of findings. We did not audit the Village's response and, accordingly, we express no opinion on it.

We intend this report solely for the information and use of management, Village Council, and others within the Village. We intend it for no one other than these specified parties.

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

**Dave Yost**  
Auditor of State

March 1, 2011

VILLAGE OF ROGERS  
COLUMBIANA COUNTY

SCHEDULE OF FINDINGS  
DECEMBER 31, 2009 AND 2008

FINDINGS RELATED TO THE FINANCIAL STATEMENTS  
REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS

<i>Finding Number</i>	2009-001
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**NONCOMPLIANCE AND MATERIAL WEAKNESS**

**Ohio Revised Code Section 733.262**, provides that a village fiscal officer appointed under this section shall perform the duties provided by law for the village clerk and treasurer and any other duties consistent with the nature of the office. **Ohio Revised Code Section 733.28** requires the village clerk keep the books of the village, exhibit accurate statements of all moneys received and expended, of all property owned by the village and income derived there from, and all taxes and assessments.

The Village utilizes the Uniform Accounting System (UAN) provided by the Auditor of State (AOS). Specific account codes maintained within the UAN system that are proscribed by the AOS are required to be used by the Village. These account codes are listed within the UAN Manual also provided by the AOS.

The Clerk Treasurer was provided an unauditable letter on July 15, 2010. The letter stated that the reconciliations were not performed for the period beginning January 1, 2008 through December 31, 2009. We maintained communications with the village and during October 2010 the Mayor met with the auditors to discuss the reconciliation. The Clerk Treasurer did not complete the reconciliations. The Mayor completed the reconciliations so the audit could proceed.

Throughout 2008 and 2009 the Clerk Treasurer was inconsistent in posting revenue and expenditures to the UAN accounting system. This resulted in one hundred seventeen adjustments to the cash reconciliation during the two year period which affected the General Fund and the Street Construction Maintenance and Repair Fund. The net adjustment to the accounting system and financial statements was a positive \$11,147 impact on the overall fund balances and the adjustments ranged from a positive \$3,985 to a negative \$3,985 to differing funds. The ending book balance at December 31, 2009 for all funds was \$24,436. The audit adjustments resulted from the following issues: not posting interest earned, revenue placed in the bank but not posted to UAN system, posting the same revenue twice in the UAN system, posting revenue to the incorrect funds, and not posting the manual checks and wire transferred retirement system payments, bank charge-backs to the accounting system, and writing manual checks and not entering them in the accounting system. These errors related to poor controls over cash and required a proof-of-cash reconciliation to be performed to identify the errors noted above.

VILLAGE OF ROGERS  
COLUMBIANA COUNTY

SCHEDULE OF FINDINGS  
DECEMBER 31, 2009 AND 2008

<i>Finding Number</i>	2009-001
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**NONCOMPLIANCE AND MATERIAL WEAKNESS – (Continued)**

The prior year's audit report noted the former Clerk Treasurer had made erroneous postings to the fund balance. The former Clerk Treasurer was responsible for the first three months of the two year audit period and made numerous errors as well. Based upon the proof-of-cash reconciliation all funds were adjusted during calendar 2008 and 2009 and the necessary adjustments have been posted to the financial statements and accounting records.

Not posting and incorrectly posting transactions to the UAN system contributed to the difficulties in the reconciliation of Village accounts and lead to weaknesses in monitoring financial condition of the Village.

We recommend the Village establish control procedures to assure the Clerk Treasurer maintains accurate statements of all receipts and disbursements of the Village. Also, in performing reconciliations the Clerk should account for each receipt and disbursement. All checks clearing the bank should correspond directly with the check number in the accounting system.

**Official's Response:**

Our office hopes to correct the findings by instituting controls to make sure our reconciliations are performed monthly, our disbursements and receipts are recorded timely, and within our accounting system so Council has the information they need to make responsible decisions.

VILLAGE OF ROGERS  
COLUMBIANA COUNTY

SCHEDULE OF PRIOR AUDIT FINDINGS  
DECEMBER 31, 2009 AND 2008

<b>Finding Number</b>	<b>Finding Summary</b>	<b>Fully Corrected?</b>	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <b><i>Explain</i></b>
2007-001	ORC 733.262 and 733.28 Non performance of duties by Fiscal Officer	No	Repeated as Finding 2009-001

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# Dave Yost • Auditor of State

VILLAGE OF ROGERS

COLUMBIANA 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  
MARCH 29, 2011