



Dave Yost • Auditor of State



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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, 2016 and 2015.

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, 2016 and 2015.

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.

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 2016 and 2015, 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.

2. In 2016, a donation of \$100 was received from a local business for the purpose of helping the community. As shown in the July 2016 minutes, Council approved to use the \$100 donation for a community fun day that was personally sponsored by the Village Mayor. However, the Mayor did not provide documentation to the Village supporting how the funds were spent. This could result in the purchase of unallowable items.

Rather than giving a donation to the Mayor, the Village should ask the Mayor to turn in receipts and seek reimbursement from the Village.

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

Dave Yost
Auditor of State
Columbus, Ohio

June 14, 2017

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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
JUNE 27, 2017