



OHIO AUDITOR OF STATE
KEITH FABER



OHIO AUDITOR OF STATE KEITH FABER



65 East State Street
Columbus, Ohio 43215
ContactUs@ohioauditor.gov
800-282-0370

BASIC AUDIT REPORT

Village of Richmond
Jefferson County
PO Box 355
Richmond, Ohio 43944

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 Richmond, Jefferson County, (the Village) for the years ended December 31, 2024 and 2023.

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, 2024 and 2023.

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. Ohio Rev. Code § 149.43(B)(2) sets forth requirements regarding the establishment of a records retention schedule. In addition, Ohio Rev. Code § 149.43(E)(2) requires the records custodian/manager to acknowledge receipt of the public records policy.

The Village has not adopted a records retention schedule, and a records custodian/manager has not been designated or acknowledged receipt of the public records policy.

The Village should review the above Ohio Revised Code Sections and implement procedures to help ensure compliance.

Current Status of Matters Reported in our Prior Engagement

2. In addition to the issue reported in item 1, our prior Agreed-Upon Procedures (AUP) audit for the years ended December 31, 2022 and 2021 included exceptions regarding the Village's bank statement not matching the accounting system due to an OPERS EFT Payment in the amount of \$34 clearing the bank for more than the payment was recorded in the accounting system. A memo entry was not recorded in the accounting system for a street resurfacing project which OPWC made on-behalf-of payments for the Village in the amount of \$72,048.

Current Status of Matters Reported in our Prior Engagement (continued)

Six instances where the purchase order certification date was after the vendor invoice date with there being no evidence of a Then and Now Certificate being issued during disbursement testing. The Village has either corrected these issues or they are not relevant to the current basic audit.

KEITH FABER
Ohio Auditor of State



Tiffany L Ridenbaugh, CPA, CFE, CGFM
Chief Deputy Auditor

September 25, 2025

OHIO AUDITOR OF STATE KEITH FABER



VILLAGE OF RICHMOND

JEFFERSON 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 10/14/2025

65 East State 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