



OHIO AUDITOR OF STATE
KEITH FABER





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Columbus, Ohio 43215
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BASIC AUDIT REPORT

Village of Wren
Van Wert County
P.O. Box 275
Wren, Ohio 45899

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 Wren, Van Wert 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. We noted the Fiscal Officer did not obtain the required amount of training courses for her term ending December 31, 2023. **Ohio Rev. Code § 733.81 (C)** states that a newly elected or appointed fiscal officer shall complete at least six hours of initial education programs before commencing, or during the first year of office. **Ohio Rev. Code § 733.81 (D)(1)** states in addition to the six hours of initial education required under division (B) of this section, a newly elected or appointed fiscal officer shall complete at least a total of eighteen continuing education hours during the fiscal officer's first term of office. This could result in improper education of the Fiscal Officer regarding the office's duties. The Fiscal Officer should attend the required amount of training to fulfill these requirements and maintain proof of completion of the training. This was reported in the previous engagement.
2. The Village received a grant from the Ohio Public Works Commission (OPWC) for a project where OPWC paid contractors directly on behalf of the Village. During 2024, \$405,000 was spent on behalf of the Village and \$95,000 was spent during 2023. The Village did not record any on behalf of payments in either year. If the on behalf of amounts are not properly recorded, Council may be using inaccurate information for budgeting and monitoring purposes and financial statements may not properly reflect material activity of the Village. The Village should properly record on behalf activity as per the Auditor of State bulletin 2000-008.

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A handwritten signature in black ink that reads "Tiffany L. Ridenbaugh". The signature is written in a cursive style with a large, stylized 'T' and 'R'.

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

September 15, 2025

OHIO AUDITOR OF STATE KEITH FABER



VILLAGE OF WREN

VAN WERT 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 9/30/2025

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