



OHIO AUDITOR OF STATE
KEITH FABER



**VILLAGE OF RARDEN
SCIOTO COUNTY
DECEMBER 31, 2024 and 2023**

TABLE OF CONTENTS

TITLE	PAGE
Report on the Financial Statements, Internal Control, and Compliance.....	1
Prepared by Management:	
Combined Statement of Receipts, Disbursements, and Changes in Fund Balances (Regulatory Cash Basis) - All Governmental Fund Types For the Year Ended December 31, 2024.....	3
Notes to the Financial Statements For the Year Ended December 31, 2024.....	5
Combined Statement of Receipts, Disbursements, and Changes in Fund Balances (Regulatory Cash Basis) - All Governmental Fund Types For the Year Ended December 31, 2023.....	11
Notes to the Financial Statements For the Year Ended December 31, 2023.....	13
Schedule of Findings	19
Prepared by Management:	
Summary Schedule of Prior Audit Findings	29

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REPORT ON THE FINANCIAL STATEMENTS, INTERNAL CONTROL, AND COMPLIANCE

Village of Rarden
Scioto County
1693 Main Street
Rarden, Ohio 45671

To the Village Council:

We have selectively tested certain accounts, financial records, reports and other documentation of the Village of Rarden, Scioto County, (the Village), as of and for the years ended December 31, 2024 and 2023. These procedures were designed to satisfy the audit requirements of Ohio Rev. Code § 117.11, and Ohio Admin. Code 117-4-02. Our engagement was not designed as a basis to opine on the accompanying financial statements, internal control over financial reporting, or compliance. We therefore express no opinions on these matters.

Internal Control Over Financial Reporting

Certain of the aforementioned tests relate to internal control over financial reporting. The results of those tests may allow us to identify internal control deficiencies. An internal control deficiency 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, whether caused by error or fraud.

Our internal control tests were not designed to identify all internal control deficiencies that might exist. Therefore, unidentified weaknesses may exist. However, we consider findings 2024-001, 2024-002, and 2024-009 through 2024-012 reported in the Schedule of Findings to be internal control deficiencies management and those charged with governance should address.

Compliance and Other Matters

We also tested compliance with certain provisions of laws, regulations, contracts, and grant agreements, applicable to the Village, noncompliance with which could affect the determination of financial statement amounts. The results of our tests disclosed instances of noncompliance we believe could affect the determination of financial statement amounts that we reported in the Schedule of Findings as item 2024-001 through 2024-008.

Village's Response to Findings

The Village's responses to the findings identified in our engagement are described in the accompanying schedule of findings. We did not audit the Village's responses and, accordingly, we express no opinion on them.

Village of Rarden
Scioto County
Report on the Financial Statements, Internal Control, and Compliance
Page 2

KEITH FABER
Ohio Auditor of State



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

January 20, 2026

Village of Rarden*Scioto County, Ohio*

*Combined Statement of Receipts, Disbursements
and Changes in Fund Balances (Regulatory Cash Basis)
All Governmental Fund Types
For the Year Ended December 31, 2024*

	General	Special Revenue	Combined Total
Cash Receipts			
Property and Other Local Taxes	\$1,892	\$6,277	\$8,169
Intergovernmental	4,773	27,552	32,325
Charges for Services		2,687	2,687
Earnings on Investments	1,400	4,241	5,641
Miscellaneous	5,995		5,995
<i>Total Cash Receipts</i>	<u>14,060</u>	<u>40,757</u>	<u>54,817</u>
Cash Disbursements			
Current:			
Security of Persons & Property	6,512	70,655	77,167
Public Health Services		5,931	5,931
Leisure Time Activities		86	86
Basic Utility Services	10,929		10,929
Transportation		13,334	13,334
General Government	8,361	7,858	16,219
<i>Total Cash Disbursements</i>	<u>25,802</u>	<u>97,864</u>	<u>123,666</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>(11,742)</u>	<u>(57,107)</u>	<u>(68,849)</u>
<i>Fund Cash Balances, January 1</i>	<u>20,673</u>	<u>515,842</u>	<u>536,515</u>
<i>Fund Cash Balances, December 31</i>	<u>\$8,931</u>	<u>\$458,735</u>	<u>\$467,666</u>

See accompanying notes to the basic financial statements

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Village of Rarden, Ohio
Scioto County
Notes to the Financial Statements
For the Year Ended December 31, 2024

Note 1 – Reporting Entity

The Village of Rarden (the Village), Scioto County, is a body politic and corporate established to exercise the rights and privileges conveyed to it by the constitution and laws of the State of Ohio. A publicly elected six-member Council directs the Village. The Village provides road and bridge maintenance and security of persons and property services which include fire protection and ambulance services.

The Village was declared in fiscal caution by the Auditor of State's Office on October 17, 2013 under Section 118.025(A) of the Ohio Revised Code. The Village's management has prepared and submitted an acceptable plan to the Auditor of State and is working to implement changes as submitted.

Joint Ventures, Jointly Governed Organizations, Public Entity Risk Pools and Related Organizations

The Village participates in a public entity risk pool. Note 6 to the financial statements provide additional information for this entity.

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

Note 2 – Summary of Significant Accounting Policies

Basis of Presentation

The Village's financial statements consist of a combined statement of receipts, disbursements and changes in fund balances (regulatory cash basis) for all governmental fund types.

Fund Accounting

The Village uses funds to maintain its financial records during the year. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts. The funds of the Village are presented below:

General Fund The general fund accounts for and reports all financial resources not accounted for and reported in another fund. The general fund balance is available to the Village for any purpose provided it is expended or transferred according to the general laws of Ohio.

Special Revenue Funds These funds account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects. The Village had the following significant Special Revenue Funds:

Volunteer Fire Fund This fund accounts for the fire contract and levy monies restricted for the operation of the volunteer fire department.

Ambulance Fund This fund accounts for ambulance contract and levy monies restricted for the operation of the volunteer ambulance service.

Village of Rarden, Ohio
Scioto County
Notes to the Financial Statements
For the Year Ended December 31, 2024

Basis of Accounting

These financial statements follow the accounting basis permitted by the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03 (C). 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 financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03 (C) permit.

Budgetary Process

The Ohio Revised Code requires that each fund be budgeted annually.

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. Unencumbered appropriations lapse at year end.

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 approve estimated resources.

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.

A summary of 2024 budgetary activity appears in Note 3.

Deposits

The Village maintains its deposit pool in an interest-bearing checking account with a local commercial bank.

Capital Assets

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

Fund Balance

Fund balance is divided into five classifications based primarily on the extent to which the Village must observe constraints imposed upon the use of its governmental-fund resources. The classifications are as follows:

Nonspendable The Village classifies assets as *nonspendable* when legally or contractually required to maintain the amounts intact. For regulatory purposes nonspendable fund balance includes

Village of Rarden, Ohio
Scioto County
Notes to the Financial Statements
For the Year Ended December 31, 2024

unclaimed monies that are required to be held for five years before they may be utilized by the Village and the nonexpendable portion of the corpus in permanent funds.

Restricted Fund balance is *restricted* when constraints placed on the use of resources are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or is imposed by law through constitutional provisions.

Committed Council can *commit* amounts via formal action (resolution). The Village must adhere to these commitments unless the Council amends the resolution. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed to satisfy contractual requirements.

Assigned Assigned fund balances are intended for specific purposes but do not meet the criteria to be classified as *restricted* or *committed*. For regulatory purposes, assigned fund balance in the general fund is limited to encumbrances outstanding at year end.

Unassigned Unassigned fund balance is the residual classification for the general fund and includes amounts not included in the other classifications. In other governmental funds, the unassigned classification is used only to report a deficit balance.

The Village applies restricted resources first when expenditures are incurred for purposes for which either restricted or unrestricted (committed, assigned, and unassigned) amounts are available. Similarly, within unrestricted fund balance, committed amounts are reduced first followed by assigned, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

For regulatory purposes, limited disclosure related to fund balance is included in Note 9.

Note 3 – Budgetary Activity

Budgetary activity for the year ending December 31, 2024 follows:

2024 Budgeted vs. Actual Receipts			
Fund Type	Budgeted	Actual	Variance
	Receipts	Receipts	
General	\$8,126	\$14,060	(\$5,934)
Special Revenue	127,475	40,757	86,718
Total	<u>\$135,601</u>	<u>\$54,817</u>	<u>\$80,784</u>

2024 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Budgetary	Budgetary	Variance
	Appropriation	Expenditures	
General	\$28,710	\$25,802	\$2,908
Special Revenue	161,124	111,149	49,975
Total	<u>\$189,834</u>	<u>\$136,951</u>	<u>\$52,883</u>

Village of Rarden, Ohio
Scioto County
Notes to the Financial Statements
For the Year Ended December 31, 2024

Note 5 – Deposits and Investments

To improve cash management, cash received by the Village is pooled. Monies for all funds are maintained in this pool. The Ohio Revised Code prescribes allowable deposits and investments. A summary of the Village's deposit and investment accounts are as follows:

	<u>2024</u>
<i>Cash Management Pool:</i>	
Demand deposits	\$467,666

The Village does not use a separate payroll clearing account. The expenditures included in the accompanying financial statement reflect net payroll plus all remitted payroll withholdings. At December 31, 2024, the village is holding \$0 in unremitted employee payroll withholdings.

Deposits

Deposits are insured by the Federal Deposit Insurance Corporation; or collateralized through the Ohio Pooled Collateral System (OPCS), a collateral pool of eligible securities deposited with a qualified trustee and pledged to the Treasurer of State to secure the repayment of all public monies deposited in the financial institution.

Note 5 – Taxes

Property Taxes

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 non-business, owner occupancy, and homestead exemption credits and/or homestead and rollback deductions. The financial statements include these credits and/or deduction 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.

Public utilities are also taxes on personal and real property located within the Village.

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

Note 6 – Risk Management

The Village belongs to the Ohio Plan Risk Management, Inc. (OPRM) (the "Plan"), an unincorporated non-profit association providing a formalized, jointly administered self-insurance risk management programs and other administrative services to Ohio governments ("Members"). The Plan is legally separate from its member governments.

Village of Rarden, Ohio
Scioto County
Notes to the Financial Statements
For the Year Ended December 31, 2024

Pursuant to Section 2744.081 of the Ohio Revised Code, the plan provides property, liability, errors and omissions, law enforcement, automobile, excess liability, crime, surety and bond, inland marine and other coverages to its members sold through fourteen appointed independent agents in the State of Ohio.

Effective November 1, 2016, the OPRM elected to participate in a property loss corridor deductible. The property corridor includes losses paid between 70% and 75%. In 2018, the casualty loss corridor was eliminated, and the property corridor was adjusted to losses paid between 65% and 70%. Effective November 1, 2019, the property loss corridor was adjusted to losses between 60% and 67.5% and remained the same through October 31, 2022. Effective November 1, 2022, the property loss corridor was eliminated. OPRM had 847 members as of December 31, 2024.

The Pool's audited financial statements conform with accounting principles generally accepted in the United States of America, with the exception of a qualified opinion related to recording premiums and membership fees earned in full as of December 31, 2024. Those premiums and fees should be earned pro-rata over the individual coverage and membership periods of each policy. The financial statements reported the following assets, liabilities and equity at December 31, 2024.

Assets \$ 24,456,615
Liabilities (16,692,162)
Members' Equity \$ 7,764,453

You can read the complete audited financial statements for OPRM at the Plan's website, www.ohioplan.org.

Workers' Compensation

Workers' Compensation coverage is provided by the State of Ohio. The Village pays the State Workers' Compensation System a premium based on a rate per \$100 of salaries. This rate is calculated based on accident history and administrative costs.

Note 7 – Defined Benefit Pension Plans

Social Security

The Village employees contributed to Social Security. This plan provides retirement benefits, including survivor and disability benefits to participants.

Employees contributed 6.2 percent of their gross salaries. The Village contributed an amount equal to 6.2 percent of participants' gross salaries. The Village has paid all contributions required through December 31, 2024.

Note 8 – Contingent Liabilities

Amounts grantor agencies pay to the Village are subject to audit and adjustment by the grantor, principally the federal government. The grantor may require refunding any disallowed costs. Management cannot presently determine amounts grantors may disallow. However, based on prior experience, management believes any refunds would be immaterial.

The Village is currently not party to any legal proceedings.

Village of Rarden, Ohio
Scioto County
Notes to the Financial Statements
For the Year Ended December 31, 2024

Note 9 – Fund Balances

Included in fund balance are amounts the Village cannot spend, including the balance of unclaimed monies which cannot be spent for five years and the unexpendable corpus of the permanent funds. Encumbrances are commitments related to unperformed contracts for goods or services. Encumbrance accounting is utilized to the extent necessary to assure effective budgetary control and accountability and to facilitate effective cash planning and control. At year end the balances of these amounts were as follows:

Fund Balances	General	Special Revenue	Total
Outstanding Encumbrances	<u>0</u>	<u>13,285</u>	<u>13,285</u>
<i>Total</i>	<u><u>\$0</u></u>	<u><u>\$13,285</u></u>	<u><u>\$13,285</u></u>

The fund balance of special revenue funds is either restricted or committed. The fund balance of debt service funds and capital projects fund are restricted committed or assigned. The fund balance of permanent funds that is not part of the nonspendable corpus is either restricted or committed. These restricted, committed and assigned amounts in the special revenue, debt service, capital projects and permanent funds would include the outstanding encumbrances. In the general fund, outstanding encumbrances are considered assigned.

Note 10 – Noncompliance

Contrary to Ohio Rev. Code Section 5705.41(D)(1), at December 31, 2024 the Village had 10% of transactions that were not certified by the Village Fiscal Officer at the time the commitment was incurred.

Village of Rarden*Scioto County, Ohio*

*Combined Statement of Receipts, Disbursements
and Changes in Fund Balances (Regulatory Cash Basis)
All Governmental Fund Types
For the Year Ended December 31, 2023*

	General	Special Revenue	Combined Total
Cash Receipts			
Property and Other Local Taxes	\$9,091	\$12,041	\$21,132
Intergovernmental	5,316	61,213	66,529
Charges for Services	148	127,681	127,829
Earnings on Investments	1,743	3,382	5,125
Miscellaneous	3,220		3,220
<i>Total Cash Receipts</i>	<u>19,518</u>	<u>204,317</u>	<u>223,835</u>
Cash Disbursements			
Current:			
Security of Persons & Property	8,102	70,373	78,475
Basic Utility Services	461	492	953
Transportation		1,949	1,949
General Government	4,889	568	5,457
Capital Outlay		82,182	82,182
<i>Total Cash Disbursements</i>	<u>13,452</u>	<u>155,564</u>	<u>169,016</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>6,066</u>	<u>48,753</u>	<u>54,819</u>
<i>Fund Cash Balances, January 1</i>	<u>14,607</u>	<u>467,089</u>	<u>481,696</u>
<i>Fund Cash Balances, December 31</i>	<u>\$20,673</u>	<u>\$515,842</u>	<u>\$536,515</u>

See accompanying notes to the basic financial statements

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Village of Rarden, Ohio
Scioto County
Notes to the Financial Statements
For the Year Ended December 31, 2023

Note 1 – Reporting Entity

The Village of Rarden (the Village), Scioto County, is a body politic and corporate established to exercise the rights and privileges conveyed to it by the constitution and laws of the State of Ohio. A publicly elected six-member Council directs the Village. The Village provides road and bridge maintenance and security of persons and property services which include fire protection and ambulance services.

The Village was declared in fiscal caution by the Auditor of State's Office on October 17, 2013 under Section 118.025(A) of the Ohio Revised Code. The Village's management has prepared and submitted an acceptable plan to the Auditor of State and is working to implement changes as submitted.

Joint Ventures, Jointly Governed Organizations, Public Entity Risk Pools and Related Organizations

The Village participates in a public entity risk pool. Note 6 to the financial statements provide additional information for this entity.

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

Note 2 – Summary of Significant Accounting Policies

Basis of Presentation

The Village's financial statements consist of a combined statement of receipts, disbursements and changes in fund balances (regulatory cash basis) for all governmental fund types.

Fund Accounting

The Village uses funds to maintain its financial records during the year. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts. The funds of the Village are presented below:

General Fund The general fund accounts for and reports all financial resources not accounted for and reported in another fund. The general fund balance is available to the Village for any purpose provided it is expended or transferred according to the general laws of Ohio.

Special Revenue Funds These funds account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects. The Village had the following significant Special Revenue Funds:

Fire Grant Fund This fund accounts for grant funds restricted for the volunteer fire department.

Volunteer Fire Fund This fund accounts for the fire contract and levy monies restricted for the operation of the volunteer fire department.

Ambulance Fund This fund accounts for ambulance contract and levy monies restricted for the operation of the volunteer ambulance service.

Village of Rarden, Ohio
Scioto County
Notes to the Financial Statements
For the Year Ended December 31, 2023

Basis of Accounting

These financial statements follow the accounting basis permitted by the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03 (C). 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 financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03 (C) permit.

Budgetary Process

The Ohio Revised Code requires that each fund be budgeted annually.

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. Appropriations lapse at year end.

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

Encumbrances The Ohio Revised Code requires the Village to reserve (encumber) appropriations when individual commitments are made. Encumbrances outstanding at year end are canceled and reappropriated in the subsequent year.

A summary of 2023 budgetary activity appears in Note 3.

Deposits

The Village maintains its deposit pool in an interest-bearing checking account with a local commercial bank.

Capital Assets

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

Fund Balance

Fund balance is divided into five classifications based primarily on the extent to which the Village must observe constraints imposed upon the use of its governmental-fund resources. The classifications are as follows:

Nonspendable The Village classifies assets as *nonspendable* when legally or contractually required to maintain the amounts intact. For regulatory purposes nonspendable fund balance includes

Village of Rarden, Ohio
Scioto County
Notes to the Financial Statements
For the Year Ended December 31, 2023

unclaimed monies that are required to be held for five years before they may be utilized by the Village and the nonexpendable portion of the corpus in permanent funds.

Restricted Fund balance is *restricted* when constraints placed on the use of resources are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or is imposed by law through constitutional provisions.

Committed Council can *commit* amounts via formal action (resolution). The Village must adhere to these commitments unless the Council amends the resolution. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed to satisfy contractual requirements.

Assigned Assigned fund balances are intended for specific purposes but do not meet the criteria to be classified as *restricted* or *committed*. For regulatory purposes, assigned fund balance in the general fund is limited to encumbrances outstanding at year end.

Unassigned Unassigned fund balance is the residual classification for the general fund and includes amounts not included in the other classifications. In other governmental funds, the unassigned classification is used only to report a deficit balance.

The Village applies restricted resources first when expenditures are incurred for purposes for which either restricted or unrestricted (committed, assigned, and unassigned) amounts are available. Similarly, within unrestricted fund balance, committed amounts are reduced first followed by assigned, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

For regulatory purposes, limited disclosure related to fund balance is included in Note 9.

Note 3 – Budgetary Activity

Budgetary activity for the year ending December 31, 2023 follows:

2023 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$18,376	\$19,518	\$1,142
Special Revenue	178,805	204,317	25,512
Total	<u>\$197,181</u>	<u>\$223,835</u>	<u>\$26,654</u>

2023 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$20,427	\$13,452	\$6,975
Special Revenue	271,872	155,564	116,308
Total	<u>\$292,299</u>	<u>\$169,016</u>	<u>\$123,283</u>

Village of Rarden, Ohio
Scioto County
Notes to the Financial Statements
For the Year Ended December 31, 2023

Note 4 – Deposits and Investments

To improve cash management, cash received by the Village is pooled. Monies for all funds are maintained in this pool. The Ohio Revised Code prescribes allowable deposits and investments. A summary of the Village's deposit and investment accounts are as follows:

	<u>2023</u>
<i>Cash Management Pool:</i>	
Demand deposits	\$536,515

The Village does not use a separate payroll clearing account. The expenditures included in the accompanying financial statement reflect net payroll plus all remitted payroll withholdings. At December 31, 2023, the village is holding \$0 in unremitted employee payroll withholdings.

Deposits

Deposits are insured by the Federal Deposit Insurance Corporation or collateralized through the Ohio Pooled Collateral System (OPCS), a collateral pool of eligible securities deposited with a qualified trustee and pledged to the Treasurer of State to secure the repayment of all public monies deposited in the financial institution.

Note 5 – Taxes

Property Taxes

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 non-business, owner occupancy, and homestead exemption credits and/or homestead and rollback deductions. The financial statements include these credits and/or deduction 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.

Public utilities are also taxes on personal and real property located within the Village.

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

Note 6 – Risk Management

The Village belongs to the Ohio Plan Risk Management, Inc. (OPRM) (the "Plan"), a unincorporated non-profit association providing a formalized, jointly administered self-insurance risk management programs and other administrative services to Ohio governments ("Members"). The Plan is legally separate from its member governments.

Village of Rarden, Ohio
Scioto County
Notes to the Financial Statements
For the Year Ended December 31, 2023

Pursuant to Section 2744.081 of the Ohio Revised Code, the plan provides property, liability, errors and omissions, law enforcement, automobile, excess liability, crime, surety and bond, inland marine and other coverages to its members sold through fourteen appointed independent agents in the State of Ohio. Effective November 1, 2016, the OPRM elected to participate in a property loss corridor deductible. The property corridor includes losses paid between 70% and 75%. In 2018, the casualty loss corridor was eliminated and the property corridor was adjusted to losses paid between 65% and 70%. Effective November 1, 2019, the property loss corridor was adjusted to losses between 60% and 67.5% and has remain unchanged. OPRM had 801 members as of December 31, 2023.

The Pool's audited financial statements conform with accounting principles generally accepted in the United States of America, with the exception of a qualified opinion related to recording premiums and membership fees earned in full as of December 31, 2023. Those premiums and fees should be earned pro-rata over the individual coverage and membership periods of each policy. The financial statements reported the following assets, liabilities and equity at December 31, 2023.

Assets \$ 23,113,696
Liabilities (16,078,587)
Members' Equity \$ 7,035,109

You can read the complete audited financial statements for OPRM at the Plan's website, www.ohioplan.org.

Workers' Compensation

Workers' Compensation coverage is provided by the State of Ohio. The Village pays the State Workers' Compensation System a premium based on a rate per \$100 of salaries. This rate is calculated based on accident history and administrative costs.

Note 7 – Defined Benefit Pension Plans

Social Security

The Village employees contributed to Social Security. This plan provides retirement benefits, including survivor and disability benefits to participants.

Employees contributed 6.2 percent of their gross salaries. The Village contributed an amount equal to 6.2 percent of participants' gross salaries. The Village has paid all contributions required through December 31, 2023.

Note 8 – Contingent Liabilities

Amounts grantor agencies pay to the Village are subject to audit and adjustment by the grantor, principally the federal government. The grantor may require refunding any disallowed costs. Management cannot presently determine amounts grantors may disallow. However, based on prior experience, management believes any refunds would be immaterial.

The Village is currently not party to any legal proceedings.

Village of Rarden, Ohio
Scioto County
Notes to the Financial Statements
For the Year Ended December 31, 2023

Note 9 – Fund Balances

Included in fund balance are amounts the Village cannot spend, including the balance of unclaimed monies which cannot be spent for five years and the unexpendable corpus of the permanent funds. Encumbrances are commitments related to unperformed contracts for goods or services. Encumbrance accounting is utilized to the extent necessary to assure effective budgetary control and accountability and to facilitate effective cash planning and control. At year end the Village did not have any nonspendable balances or outstanding encumbrances.

The fund balance of special revenue funds is either restricted or committed. The fund balance of debt service funds and capital projects fund are restricted committed or assigned. The fund balance of permanent funds that is not part of the nonspendable corpus is either restricted or committed. These restricted, committed and assigned amounts in the special revenue, debt service, capital projects and permanent funds would include the outstanding encumbrances. In the general fund, outstanding encumbrances are considered assigned.

Note 10 – Noncompliance

Contrary to Ohio Rev. Code Section 5705.39, at December 31, 2023 the Village's appropriations exceeded the amount certified as available by the budget commission in the Coronavirus Fund by \$7,700.

Also, contrary to Ohio Rev. Code Section 5705.41(D)(1), at December 31, 2023, the Village had 57% of transactions that were not certified by the Village Fiscal Officer at the time the commitment was incurred.

**VILLAGE OF RARDEN
SCIOTO COUNTY**

**SCHEDULE OF FINDINGS
DECEMBER 31, 2024 AND 2023**

FINDING NUMBER 2024-001

Internal Control Deficiency/Noncompliance

Ohio Rev. Code § 5705.41(D)(1) provides that no orders or contracts involving the expenditure of money are to be made unless there is attached thereto a certificate of the fiscal officer certifying that the amount required meet the obligation or, in the case of a continuing contract to be performed in whole or in part in an ensuing fiscal year, the amount required to meet the obligation in the fiscal year in which the obligation is made has been lawfully appropriated and is in the treasury or in the process of collection to the credit of an appropriate fund free from any previous encumbrances. Every such contract made without such a certificate shall be void and no warrant shall be issued in payment of any amount due thereon.

There are several exceptions to the standard requirement stated above that treasurer's certificate must be obtained prior to a subdivision or taxing authority entering into a contract or order involving the expenditure of money. The main exceptions are: "then and now" certificates, blanket certificates, and super blanket certificates, which are provided for in Ohio Rev. Code §§ 5705.41(D)(1) and 5705.41(D)(3), respectively.

1. "Then and Now" certificate – If the chief fiscal officer can certify both at the time the contract or order was made ("then"), and at the time the fiscal officer is completing the certification ("now"), that sufficient funds were available or in the process of collections, to the credit of a proper fund, properly appropriated and free from any previous encumbrance, the Village Council can authorize the drawing of a warrant for the payment of the amount due. The Council has thirty days from the receipt of the "then and now" certificate to approve payment by ordinance or resolution.

Amounts less than \$100 in counties and less than \$3,000 in all other subdivisions or taxing units may be paid by the fiscal officer without a resolution or ordinance upon completion of the "then and now" certificate, provided that the expenditure is otherwise lawful. This does not eliminate any otherwise applicable requirement for approval of expenditures by the Village.

2. Blanket Certificate – The auditor or fiscal officer may prepare "blanket" certificates for a certain sum of money, not in excess of an amount established by resolution or ordinance adopted by a majority of the members of the legislative authority, against any specific line-item account over a period not running beyond the end of the current fiscal year. The blanket certificates may, but need not, be limited to a specific vendor. Only one blanket certificate may be outstanding at one particular time for any one particular line-item appropriation.
3. Super Blanket Certificate – The Village Council may also make expenditures and contracts for any amount from a specific line-item appropriation account in a specified fund upon certification of the fiscal officer for most professional services, fuel oil, gasoline, food items, roadway materials, utilities, and any other specific recurring and reasonably predictable operating expense. This certification may, but need not, be limited to a specific vendor. This certification is not to extend beyond the current fiscal year. More than one super blanket certificate may be outstanding at a particular time for any line-item appropriation.

Due to deficiencies in internal controls, we noted the following issues related to encumbering funds:

- 1 out of 10 (or 10 percent) transactions tested for December 31, 2024 & 4 out of 7 (or 57 percent) of the transactions tested for December 31, 2023, were not certified by the Village Fiscal Officer at the time the commitment was incurred, and there was no evidence the Village followed the aforementioned exceptions.
- The Village also did not have a resolution or ordinance adopted by the Village Council establishing amounts for "blanket" certificates.

FINDING NUMBER 2024-001
(Continued)

- There were also five Super Blanket Certificates that were outstanding at December 31, 2024 which is noncompliant with the guidance above.

Failure to properly certify the availability of funds can result in overspending funds and negative cash fund balances.

Unless the exceptions noted above are used, prior certification is not only required by statute but is a key control in the disbursement process to help ensure purchase commitments receive prior approval.

To improve controls over disbursements and to help reduce the possibility of the Village's funds exceeding budgetary spending limitations, the Village Fiscal Officer should certify the funds are or will be available prior to obligation by the Village. When prior certification is not possible, "then and now" certification should be used. In addition to this, the Village Council should approve a resolution for the maximum amount allowed for blanket certificates and these should be monitored to ensure all are properly closed out at year end.

Official's Response:

The Village will strive to correct this in the future.

FINDING NUMBER 2024-002

Internal Control Deficiency/Noncompliance

Ohio Rev. Code § 5705.10(D) provides in part that all revenue derived from a source other than the general property tax and which the law prescribes shall be used for a particular purpose, shall be paid into a special fund for such purpose.

- In 2024, the Village inappropriately recorded \$2,608 of Property and Other Local Taxes Revenue in the General Fund. Given the source of the revenue, this should have been recorded in the EMS Fund.
- In 2024, the Village inappropriately recorded \$305 of Property and Other Local Taxes Revenue in the General Fund. Given the source of the revenue, this should have been recorded in the EMS Fund.
- In 2024, the Village inappropriately recorded \$321 of Intergovernmental Revenue in the General Fund. Given the source of the revenue, this should have been recorded in the EMS Fund.
- In 2023, the Village inappropriately recorded \$234 of Intergovernmental Revenue in the General Fund. Given the source of the revenue, this should have been recorded in the Fire Fund.
- In 2023, the Village inappropriately recorded \$170 of Intergovernmental Revenue in the General Fund. Given the source of the revenue, this should have been recorded in the EMS Fund.
- Audit adjustments are reflected in the financial statements and in the accounting records correcting the misstatements.
- The lack of controls over the posting of financial transactions decreases the reliability of financial data at year-end and can result in undetected errors and irregularities.
- The Village should implement controls to help ensure all transactions are reviewed to help ensure posting to the proper funds.

FINDING NUMBER 2024-002
(Continued)

Official's Response:

The Village will strive to correct this in the future.

FINDING NUMBER 2024-003

Noncompliance

Ohio Rev. Code § 5705.39 provides that total appropriations from each fund shall not exceed the total of the estimated revenue available for expenditure there-from, as certified by the county budget commission, or in case of appeal, by the board of tax appeals. No appropriation measure shall become effective until the county auditor files with the appropriating authority a certificate that the total appropriations from each fund, taken together with all other outstanding appropriations, do not exceed such official estimate or amended official estimate. For purposes of this section of the Ohio Revised Code, estimated revenue is commonly referred to as "estimated resources" because it includes unencumbered fund balances.

At December 31, 2023 the Village's appropriations exceeded the amount certified as available by the budget commission in the Coronavirus Fund by \$7,700.

Failure to limit appropriations to the amount certified by the budget commission due to deficiencies in the Village's compliance monitoring policies and procedures could result in overspending and negative cash fund balances.

The Village should draft, approve, and implement procedures to compare appropriations to estimated resources and, if adequate resources are available for additional appropriations, the Village should submit an amended certificate of estimated resources to the budget commission for certification. If the resources are not available to cover the appropriations, an amendment to the appropriation resolution should be passed by the Village Council to reduce the appropriations.

Official's Response:

The Village will strive to correct this in the future.

FINDING NUMBER 2024-004

Noncompliance

Ohio Rev. Code § 733.27 states village officers shall attend training programs for new village fiscal officers and annual training programs of continuing education provided by the Auditor of State. The Auditor of State interprets this section as requiring a newly-elected fiscal officer to attend the new fiscal officer's training offered by the Auditor of State between December 1 and the following February 15, and any other annual training offered by the Auditor of State. Continuing fiscal officers must attend the annual update sessions only.

The Village had turnover in the Fiscal Officer position in 2023 and 2024. As a result, the individual who held the position all of 2023, but left at the end of 2023, did not receive any training. In addition, the subsequent Fiscal Officer, who was only in her position for approximately six months in 2024, did not receive any training. This could cause the Village to be in noncompliance of Ohio Revised Code.

The Village Fiscal Officer should make arrangements to attend the required annual training offered by the Auditor of State.

FINDING NUMBER 2024-004
(Continued)

Official's Response:

The Village will strive to correct this in the future.

FINDING NUMBER 2024-005

Noncompliance

Ohio Rev. Code § 135.22(B) states that to enhance the background and working knowledge of treasurers in investments, cash management, ethics, and in any other subject area that the treasurer of state determines is reasonably related to the duties of a treasurer, the treasurer of state shall provide annual continuing education programs for treasurers. A treasurer annually shall complete the continuing education programs described unless the treasurer annually provides a notice of exemption.

The Village Fiscal Officer did not attend the required annual continuing education programs or provide a notice of exemption described in division (E) of this section for 2024 or 2023.

In order to maintain and/or enhance the working knowledge and prevent future occurrences of noncompliance, the Village Fiscal Officer shall attend the annual training or complete an annual exemption and submit to the Auditor of State's office.

Official's Response:

The Village will strive to correct this in the future.

FINDING NUMBER 2024-006

Noncompliance

Ohio Rev. Code § 149.43(B)(2) states that the entity shall have available a copy of its current records retention schedule at a location readily available to the public.

The Village did not have a formal records retention policy developed and approved by Council. Without a proper policy in effect, this could result in the improper disposal of public records.

The Village should adopt a records retention policy and schedule which is in compliance with Ohio Revised Code Requirements and make the policy readily available to the public.

Official's Response:

The Village will strive to correct this in the future.

FINDING NUMBER 2024-007

Noncompliance

Ohio Rev. Code §§ 109.43(B) and 149.43(E)(1) require all state and local elected officials, or their designees, to attend 3 hours of training on Ohio's Public Records and Open Meetings Laws during each term of office. The training received must be certified by the Ohio Attorney General.

FINDING NUMBER 2024-007
(Continued)

All (100%) of the Village's elected officials with terms ending in 2024 and 2023, did not, during their term of office, attend a required Certified Training or have an appropriate designee attend the training as required by Ohio Rev. Code §§ 109.43(B) and 149.43(E)(1), due to deficiencies in internal controls over public record laws training procedures and monitoring. This could result in improper education of public offices regarding the offices' duties related to public records requests as well as improper withholding of information from stakeholders.

The elected officials, or their designee(s), should, during their term of office, attend public records training and maintain proof of completion of the training.

Official's Response:

The Village will strive to correct this in the future.

FINDING NUMBER 2024-008

Noncompliance

Ohio Rev. Code § 117.103(B) requires the Auditor of State to create training material detailing Ohio's fraud-reporting system and the means of reporting fraud, waste, and abuse. The Auditor of State must also provide the material to employees and elected officials of political subdivisions. Current employees and elected officials must complete the training within the prescribed timeframe specified by the Auditor of State, unless good cause exists for noncompliance. Each new employee or elected official must confirm receipt of this material within thirty days after taking office or beginning employment, and the training must be completed every four years. The Auditor of State shall provide a model form on the Auditor of State's web site to be printed and used by public employees and elected officials to sign and verify their receipt of material as required by this section. The Auditor of State shall confirm, when conducting an audit under section 117.11 of the Revised Code, that public employees and elected officials have been provided material as required by this division.

The Village lacked a formal process to distribute and track completion of the fraud reporting training material in accordance with the requirements of ORC § 117.103(B). For 2024, the Village did not ensure that all current employees and elected officials completed the required fraud-reporting training or that new employees and officials confirmed receipt of the training material within thirty days of employment or taking office. Failure to provide and document completion of the required training increases the risk that employees or officials may be unaware of appropriate methods for reporting suspected fraud, waste, or abuse, potentially leading to instances of unreported fraud.

The Village should implement procedures to ensure all current employees and elected officials complete the Auditor of State's fraud-reporting training within the required timeframe and that new employees and officials confirm receipt within thirty days of employment or taking office. The procedures should also ensure that the training is subsequently completed every four years by employees and elected officials. The Village should also maintain documentation verifying completion of the training and receipt of materials, consistent with the model form provided by the Auditor of State.

FINDING NUMBER 2024-009

Internal Control Deficiency – Outstanding Checks

Sound accounting practices require that when designing the public office's system of internal control and the specific control activities, management should ensure adequate security of assets and records and verify the existence and valuation of assets and liabilities and periodically reconcile them to the accounting records.

FINDING NUMBER 2024-009
(Continued)

The reconciliation of cash (bank) balances to accounting system records (book) is the most basic and primary control process performed. Lack of completing an accurate and timely reconciliation may allow for accounting errors, theft and fraud to occur without timely detection.

The Fiscal Officer is responsible for reconciling the book (fund) balance to the total bank balance on a monthly basis, and the Council is responsible for reviewing the reconciliations and related support. Monthly bank to book reconciliations included outstanding items totaling \$568 that were over 90 days old (some dated back as far as 2022). Without a proper outstanding check amount used in the reconciliation process, the Village is at risk of the accounting system misrepresenting the true ending cash balances. Further, the lack of accurate monthly reconciliations increases the risk of theft/fraud over the cash cycle and could lead to inaccurate reporting in the annual financial statements. Having old outstanding items on the reconciliations can make the reconciliation process more cumbersome.

The Fiscal Officer should record all transactions and prepare monthly bank to book cash reconciliations, which include all bank accounts and all fund balances. Variances should be investigated, documented and corrected. In addition, the Council should review the monthly cash reconciliations including the related support (such as reconciling items) and document the reviews.

Official's Response:

The Village will strive to correct this in the future.

FINDING NUMBER 2024-010

Internal Control Deficiency – Rental Fees

Maintaining organized documentation and support for financial transactions is essential in assuring the Village's financial statements are not materially misstated and that all receipts received were computed at a proper rate. We identified the following conditions related to the Village's rental fees:

- The Village was unable to provide a receipt book for all the receipts issued for rentals for the year ending December 31, 2024 and December 31, 2023. However, they did provide a calendar with individual rentals listed. The calendar did allow for documenting when rentals were done and for how many hours; however, if a duplicate receipt was issued for all receipts, it would provide better assurance for completeness of rental records.
- The Village charged \$20/hour for their rentals. This was consistently charged; however, official approval of this rate by the Village Council could not be located.

Failure to maintain underlying documentation and support of financial transactions can increase the risk of fraud, result in financial statement misstatements, and create concerns about if individuals are being charged correct rates.

The Village should maintain receipt support for all rentals that clearly documents the number of hours rented, the date, the payee, and the hourly rated charged. In addition to this, Village Council should officially approve the rate they wish to charge for rentals.

Official's Response:

The Village will strive to correct this in the future.

FINDING NUMBER 2024-011

Internal Control Deficiency – Sound Financial Reporting

In our audit engagement letter, as required by AU-C Section 210, Terms of Engagement, paragraph .06, management acknowledged its responsibility for the preparation and fair presentation of their financial statements; this responsibility includes designing, implementing and maintaining internal control relevant to preparing and fairly presenting financial statements free from material misstatement, whether due to fraud or error as discussed in AU-C Section 210 paragraphs .A14 & .A16.

Due to deficiencies in internal control related to financial reporting, the Village misclassified various line items in the annual financial report submitted to the Auditor of State for fiscal year 2024 and 2023. Some of these errors were not material and as such, are not listed below and were not adjusted on the financial statements. The amounts of these errors ranged from approximately \$142 to \$3,968. However, the following misstatements occurred and as approved by management were adjusted on the financial statements:

As of December 31, 2024:

- \$2,858 of Property and Other Taxes Revenue was misposted to the General Fund as Intergovernmental Revenue that should have been posted to the General Fund Tax line item and to the EMS Fund.
- \$3,628 of General Government Disbursements in the General Fund was misposted as Security of Persons and Property.
- \$7,500 of Transportation Disbursements in the Coronavirus Relief Fund was misposted as Public Health Services.

As of December 31, 2023:

- \$37,500 and \$6,250 of Capital Outlay Disbursements in the Fire Grant Fund was misposted as Security of Persons and Property.
- \$17,922 and \$6,250 of Capital Outlay Disbursements in the EMS Fund was misposted as Security of Persons and Property.
- \$14,260 of Capital Outlay Disbursements in the Coronavirus Relief Fund was misposted as Public Health.
- \$1,268 of Security of Persons and Property Disbursements in the General Fund was misposted as Basic Utility.

The Village has adjusted the financial statements, footnotes, and accounting system, where appropriate to correct these errors.

To ensure the Village's financial statements and notes the financial statements are complete and accurate, the Village should adopt policies and procedures, including a final review of the statements and footnotes by the Village Fiscal Officer and Village Council to identify and correct errors and omissions.

Official's Response:

The Village will strive to correct this in the future.

FINDING NUMBER 2024-012

Internal Control Deficiency – Budgetary Amounts Not Recorded in Accounting System

In our audit engagement letter, as required by AU-C Section 210, Terms of Engagement, paragraph .06, management acknowledged its responsibility for the preparation and fair presentation of their financial statements; this responsibility includes designing, implementing and maintaining internal control relevant to preparing and fairly presenting financial statements free from material misstatement, whether due to fraud or error as discussed in AU-C Section 210 paragraphs .A14 & .A16.

Sound accounting practices require accurately posting estimated receipts and appropriations to the ledgers to provide information for budget versus actual comparison and to allow the Village Council to make informed decisions regarding budgetary matters.

The Appropriation resolution and subsequent amendments establish the legal spending authority of the Village and the appropriation ledger provides the process by which the Village controls spending, it is therefore necessary the amounts appropriated by the Village Council are precisely stated and accurately posted to the appropriation ledger.

The original certificate and amendments establish the amounts available for expenditures for the Village and the receipts ledger provides the process by which the Village controls what is available, it is therefore necessary the amounts estimated by the County Budget Commission are posted accurately to the receipt's ledger.

Due to deficiencies in internal controls over the budgetary cycle, the budgetary footnote information for 2024 and 2023 filed through the Hinkle System was incorrectly reported due to the fact the Uniform Accounting Network (UAN) system was not properly updated. The following variances were noted:

Variances between estimated receipt amounts from the Amended Certificate of Estimated Resources and amounts recorded in the UAN system at December 31, 2024 were as follows:

Fund:	Estimated Receipts from Amended Certificate of Estimated Resources	Estimated Receipts in UAN System	Difference
General Fund (#1000)	\$8,126	\$16,426	(\$8,300)
Fire (#2901)	\$61,000	\$69,000	(\$8,000)
EMS (#2902)	\$55,150	\$56,500	(\$1,350)

Variances between estimated receipt amounts from the Amended Certificate of Estimated Resources and amounts recorded in the UAN system at December 31, 2023 were as follows:

Fund:	Estimated Receipts from Amended Certificate of Estimated Resources	Estimated Receipts in UAN System	Difference
General Fund (#1000)	\$18,376	\$15,176	\$3,200
Coronavirus Fund (#2151)	\$7,729	\$0	\$7,729

The Village did not have procedures in place to ensure the approved Certificate of Estimated Resources (and/or amendments thereof) were posted to the accounting system accurately at all times throughout the year.

Failure to accurately post the estimated resources to the ledgers could result in overspending and negative cash balances. In addition, this could lead to inaccurate reporting of the budgetary information in the financial statements.

FINDING NUMBER 2024-012
(Continued)

To effectively control the budgetary cycle and to maintain accountability over receipts, the Village should post to the ledgers, on a timely basis, estimated resources as certified by the budget commission. The Village should then monitor budget versus actual reports to help ensure amended certificates of resources have been properly posted to the ledgers.

Official's Response:

The Village will strive to correct this in the future.

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**VILLAGE OF RARDEN
LAWRENCE COUNTY**

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
DECEMBER 31, 2024 AND 2023**

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; Explain
2022-001	Ohio Rev. Code § 5705.41(D) – Blanket Certificates	Not Corrected	Repeated as Finding 2024-001
2022-002	Ohio Rev. Code § 5705.41(D)(1) – Encumbering	Not Corrected	Repeated as Finding 2024-001
2022-003	Ohio Rev. Code § 135.22(B) – CPIM Exemption	Not Corrected	Repeated as Finding 2024-005
2022-004	Ohio Rev. Code § 733.27 – Fiscal Officer Annual Training	Not Corrected	Repeated as Finding 2024-004
2022-005	Ohio Rev. Code § 733.81 – Fiscal Integrity Act	Corrected	
2022-006	Ohio Rev. Code § 117.103(B)(1) – Fraud Reporting	Not Corrected	Repeated as Finding 2024-008
2022-007	Ohio Rev. Code § 149.43(B)(2) – Record Retention Policy/Schedule	Not Corrected	Repeated as Finding – 2024-006
2022-008	Ohio Rev. Code § 109.43(B) and 149.43(E)(1) – Public Records Training	Not Corrected	Repeated as Finding 2024-007
2022-009	Internal Control Deficiency – Sound Financial Reporting	Not Corrected	Repeated as Finding 2024-011
2022-010	Internal Control Deficiency – Monitoring of Ambulance Billing Service Provider	No longer Valid	
2022-011	Internal Control Deficiency – Rental Fees	Not Corrected	Repeated as Finding 2024-010

OHIO AUDITOR OF STATE KEITH FABER



VILLAGE OF RARDEN

SCIOTO 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 2/3/2026

65 East State Street, Columbus, Ohio 43215
Phone: 614-466-4514 or 800-282-0370

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