



**VILLAGE OF NEW RIEGEL
SENECA COUNTY**

BASIC AUDIT

FOR THE YEARS ENDED DECEMBER 31, 2024-2023



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Columbus, Ohio 43215
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BASIC AUDIT REPORT

Village of New Riegel
Seneca County
13 West Findlay Street
P.O. Box 8
New Riegel, Ohio 44853-0008

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 New Riegel, Seneca County, Ohio (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

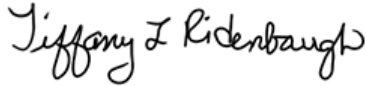
1. We noted none of the elected officials, or their appropriate designee, have attended three hours of public records training for each term of office as required by **Ohio Rev. Code § 109.43(B)** and **Ohio Rev. Code § 149.43(E)(1)**. The training received must be certified by the Ohio Attorney General. Proof of completion of training may include documentation either from the Attorney General's Office or from another entity certified by the Attorney General to provide the training to the elected official or his/her appropriate designee. Attendees who successfully complete the training will receive a certificate to serve as proof of training.

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 appropriate designee(s), should during their term of office, attend public records training and maintain proof of completion of training.

2. We inquired with Village management and determined that the Village did not provide a copy of the Public Records Policy to the proper custodian or records manager as required by **Ohio Rev. Code § 149.43(E)(2)**. This could result in records requests not being fulfilled in accordance with Ohio law. The Village should have written evidence that the Public Records Policy was provided to the records custodian/manager.

3. We noted the Fiscal Officer has not attended annual continuing education programs provided by the Auditor of State to fulfill the requirements of the Fiscal Integrity Act as outlined in **Ohio Rev. Code § 733.81**. This could result in improper education of the Fiscal Officer regarding the office's duties. Fiscal officers are required to self-report their hours; otherwise they will not receive credit for the training. Fiscal Officers can access and print their certificates via the Fiscal Integrity Act portal available at <https://ohioauditor.gov/fiscalintegrity/default.html> . The Fiscal Officer should attend the required amount of training to fulfill these requirements, maintain proof of completion of the training, and enter her hours into the Fiscal Integrity Act portal.

KEITH FABER
Ohio Auditor of State



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

June 23, 2025

OHIO AUDITOR OF STATE KEITH FABER



VILLAGE OF NEW RIEGEL

SENECA 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 7/3/2025

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