



OHIO AUDITOR OF STATE  
KEITH FABER





## BASIC AUDIT REPORT

Village of Burgoon  
Sandusky County  
P.O. Box 56  
Burgoon, Ohio 43407-0056

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 Burgoon, Sandusky 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 examined the bank reconciliation prepared as of December 31, 2024, and August 31, 2025, and found reconciling errors of \$2,413 and \$2,757, respectively.

Reconciling cash is a critical control in assuring all transactions are posted accurately and in the proper accounting period. Unidentified differences result in inaccurate fund cash balance information and conceivably could cause deficit spending. The fiscal officer should review transactions recorded since the last reconciliation and correct the error.

2. We noted the Village does not have a poster displayed at the Village offices describing the public records policy 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 ensure its public record policy is displayed conspicuously in all branches of the Village.
3. We noted the Village has not established a method of notifying the general public and news media of when and where meetings are to be held. **Ohio Rev. Code § 121.22(F)** requires every public body to, by rule, establish a reasonable method whereby any person may determine the time and place of all regularly scheduled meetings and the time, place, and purpose of all special meetings. Policies and Procedures should be established and implemented to verify that all Board meetings are held in accordance with the Ohio Sunshine Laws. Resolutions, rules, or formal actions adopted by the Village during a meeting in which the Village failed to provide proper notice pursuant to Ohio Rev. Code 121.22(F) are invalid.

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4. 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

September 30, 2025

# OHIO AUDITOR OF STATE KEITH FABER



VILLAGE OF BURGOON

SANDUSKY 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](http://www.ohioauditor.gov)