



OHIO AUDITOR OF STATE
KEITH FABER





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Columbus, Ohio 43215
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BASIC AUDIT REPORT

Village of Harrisburg
Franklin County
1100 High Street
Harrisburg, Ohio 43126

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 Harrisburg, Franklin 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 issues to report.

Current Year Observations:

1. **Ohio Rev. Code § 149.43(E)(2)** requires all public offices take certain actions with regard to their public record policy. Public offices must distribute their Public Records Policy to the employee who is the records custodian/manager or otherwise has custody of the records of that office and have that employee acknowledge receipt of the Public Records Policy; create and display in a conspicuous place in all locations where the public office has branch offices a poster describing the public records policy; and, if the public office has a manual or handbook of its general policies and procedures for all employees, include the public records policy in that manual or handbook. The Village failed to obtain written acknowledgement from their records custodian and did not display their public records policy in a conspicuous place.
2. The Village Council members, during their terms ending December 31, 2024, failed to attend a required Certified Public Records Training or have an appropriate designee attend a training on their behalf. **Ohio Rev. Code § 109.43(B) and 149.43(E)(1)** require all state and local elected officials, or their designees, to attend three hours of training on Ohio's Public Records Laws during each term of office. The training received must be certified by the Ohio Attorney General. Proof of completion of training must 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 designee. Attendees who successfully complete the training will receive a certificate to serve as proof of training. The Village's elected officials, or their appropriate designee(s), should, during their terms of office, attend public records training and maintain proof of completion of the required training.

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Tiffany L Ridenbaugh

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

August 7, 2025

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VILLAGE OF HARRISBURG

FRANKLIN 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 8/21/2025

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
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