



OHIO AUDITOR OF STATE
KEITH FABER





BASIC AUDIT REPORT

Village of Kirby
Wyandot County
130 South Main Street
P.O. Box 63
Kirby, Ohio 43330

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 Kirby, Wyandot 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 issue to report.

Current Year Observation

We noted the Fiscal Officer has not attended annual continuing education programs provided by the Auditor of State to fulfill the ethics requirement 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 ethics training to fulfill these requirements, maintain proof of completion of the training, and enter his hours into the Fiscal Integrity Act portal.

Keith Faber
Auditor of State
Columbus, Ohio

April 24, 2025

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VILLAGE OF KIRBY

WYANDOT 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 5/8/2025

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