



OHIO AUDITOR OF STATE
KEITH FABER



OHIO AUDITOR OF STATE KEITH FABER



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BASIC AUDIT REPORT

Village of Bergholz
Jefferson County
PO Box 242
256-1 2nd Street
Bergholz, Ohio 43908

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 Bergholz, Jefferson 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 or accounting issues to report.

Current Year Observations

1. Ohio Rev. Code § 149.43(E)(2) requires the adoption of a public records policy and for the policy to be conspicuously displayed in all branches of the Village. In addition, the Village's records custodian/manager is required to acknowledge receipt of the public records policy. Further, 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 Laws during each term of office.

The Village did not adopt a public records policy and display the policy in all branches of the Village. In addition, a records custodian/manager was not designated and did not acknowledge receipt of the public records policy. Finally, the Village's mayor and two of the council members whose terms ended during the audit period did not attend the required Ohio Public Records training.

The Village should review the above Ohio Revised Code Sections and implement procedures to help ensure compliance.

Current Status of Matters Reported in our Prior Engagement

2. In addition to the issue reported in item 1, our prior audit for the years ended December 31, 2022 and 2021 included an issue regarding the Village's lack of a public records retention policy/schedule. The Village has corrected this issue.

KEITH FABER
Ohio Auditor of State



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

September 15, 2025

OHIO AUDITOR OF STATE KEITH FABER



VILLAGE OF BERGHOLZ

JEFFERSON 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 10/2/2025

65 East State Street, Columbus, Ohio 43215
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This report is a matter of public record and is available online at
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