



OHIO AUDITOR OF STATE
KEITH FABER



OHIO AUDITOR OF STATE KEITH FABER



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Village of Wren
Van Wert County
P.O. Box 275
Wren, Ohio 45899

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Village of Wren, Van Wert County, (the Village) for the years ended December 31, 2020 and 2019.

Our procedures were designed solely to satisfy the audit requirements of Ohio Rev. Code Section 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, 2020 and 2019..

The Village's management is responsible for preparing and maintaining its accounting records and related documents. Our responsibility under Ohio Rev. Code Section 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 that the Village does not have a policy for credit cards as required by Ohio Rev. Code § 717.31. The Village should refer to Ohio Rev. Code § 717.31 and implement the required policies and other documentation.
2. We noted that the Village did not have written evidence that the public records policy had been provided to the Fiscal Officer as required by Ohio Rev. Code § 149.43 (E)(2). The Village should review the Revised Code and implement the required policies and procedures.
3. We examined the November 20, 2020 Appropriation Status report and noted that the Coronavirus Relief Funds (CRF) were not fully encumbered. The remaining balance should have either been returned to the County, or encumbered as required by HB 481 / HB 614.

A handwritten signature in black ink that reads "Keith Faber".

Keith Faber
Auditor of State
Columbus, Ohio
April 23, 2021

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VILLAGE OF WREN

VAN WERT 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 5/13/2021

88 East Broad Street, Columbus, Ohio 43215
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This report is a matter of public record and is available online at
www.ohioauditor.gov