



OHIO AUDITOR OF STATE
KEITH FABER



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BASIC AUDIT REPORT

Village of Brinkhaven
Knox County
201 State Street
P.O. Box 305
Brinkhaven, OH 43006

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 Brinkhaven, Knox 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 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 § 5705.41(B) prohibits a subdivision or taxing unit from making any expenditure of money unless it has been appropriated in accordance with the Ohio Revised Code. General Fund actual disbursements plus outstanding encumbrances exceeded appropriations for the year ended December 31, 2024, by \$21,352.61. Our prior audit also reported this noncompliance.
2. Ohio Rev. Code § 117.38(A) states that public offices "shall file a financial report for each fiscal year." Public offices reporting on a cash basis must file annual reports with the Auditor of State's HINKLE system within 60 days of the close of the fiscal year end. We noted the Village did not file its annual financial report to the HINKLE system for the fiscal year ending December 31, 2023, until March 3, 2024. The deadline for the Village to file their annual financial report was on February 29, 2024. Our prior audit also reported this noncompliance.
3. ORC 9.22 states that an entity cannot use debit cards. "No political subdivision may hold or utilize a debit card account, except for law enforcement purposes. Possession or use of a debit card account by a political subdivision except for law enforcement purposes is a violation of section 2913.21 of the Revised Code". The Village of Brinkhaven was utilizing debit cards throughout 2023 and 2024.

4. The Village does not have a records retention schedule/policy. Ohio Rev. Code § 149.43(B)(2) requires that “a public office or the person responsible for public records shall organize and maintain public records in a manner that they can be made available for inspection or copying in accordance with division (B) of this section. A public office also shall have an available copy of its current records retention schedule at a location readily available to the public.” Our prior audit also reported this noncompliance.

KEITH FABER
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A handwritten signature in black ink, reading "Tiffany L. Ridenbaugh". The signature is written in a cursive, flowing style.

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

August 5, 2025

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VILLAGE OF BRINKHAVEN

KNOX 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 8/19/2025

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This report is a matter of public record and is available online at
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