



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



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Village of Lower Salem  
Washington County  
P.O. Box 22  
Lower Salem, Ohio 45745

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 Lower Salem, Washington County, Ohio (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 § 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 § 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

- 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 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 Fiscal Officer with a term ending in 2020, did not, during her term of office, attend a required Certified Public Records Training or have an appropriate designee attend a training, due to deficiencies in internal controls over public record laws training procedures and monitoring. This could result in improper education of public offices regarding the offices' duties related to public records requests as well as improper withholding of information from stakeholders. Elected officials, or their designees, should, during their term of office, attend public records training and maintain proof of completion of the training.
- Ohio Rev. Code § 149.43(B)(2)** provides that the Village should have an approved records retention schedule which is readily available to the public. The Council did not approve a formal records retention schedule. This could lead to improper destruction of records. The Council should approve the required record retention schedule.

**Current Year Observations (Continued)**

3. **Ohio Rev. Code § 149.43(E)(2)** provides guidance for a required public records policy to be approved by the Council. The approved public records policy should not limit the number of responses that may be made to a particular person, limit the number of responses during a specified period of time, or establish a fixed period of time before it will respond unless that period is less than eight hours. The Ohio Attorney General developed a model public records policy for responding to public records requests in compliance with Ohio Rev. Code §149.43 in order to provide guidance to public offices in developing their own public record policies. This model policy is available at <https://www.ohioattorneygeneral.gov/Files/Government-Entities/Model-Public-Records-Policy.aspx>. The Council did not approve a formal public records policy. This can result in improper treatment of public records requests. The Council should approve a formal public records policy containing all the required elements. The policy should be included in Village's policy manual and displayed in all the branches of the Village as required by Ohio Rev. Code § 149.43(E)(2).
  
4. **Ohio Rev. Code § 733.81** provides a newly elected or appointed Fiscal Officer shall complete at least six hours of initial education programs before commencing, or during the first year of office. An additional eighteen hours of continuing education must be completed within the fiscal officer's first term. Twelve hours of training shall be completed for each subsequent term. There was no evidence the Fiscal Officer completed the required training during her term. The Fiscal Officer should complete the training as specified in the Ohio Revised Code.



Keith Faber  
Auditor of State  
Columbus, Ohio

May 19, 2021

# OHIO AUDITOR OF STATE KEITH FABER



**VILLAGE OF LOWER SALEM**

**WASHINGTON 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 6/1/2021**

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This report is a matter of public record and is available online at  
[www.ohioauditor.gov](http://www.ohioauditor.gov)