



OHIO AUDITOR OF STATE
KEITH FABER



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BASIC AUDIT REPORT

Salem Township
Muskingum County
5955 Knipe Road
Zanesville, Ohio 43701

We have completed certain procedures in accordance with Ohio Rev. Code § 117.01(G) to the accounting records and related documents of Salem Township, Muskingum County, Ohio (the Township), for the years ended December 31, 2021 and 2020.

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 Township's financial statements, we did not follow *generally accepted auditing standards*. We do not provide any assurance on the Township's financial statements, transactions or balances for the years ended December 31, 2021 and 2020.

The Township'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 §§ 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 elected officials with terms ending during the audit period, did not, during their 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.

The elected officials, or their designees, should, during their term of office, attend public records training and maintain proof of completion of the training.

Current Year Observations (Continued)

2. Ohio Rev. Code § 145.47 requires each employer to report and pay amounts withheld from all employees for contributions to the Ohio Public Employees Retirement System (OPERS) within thirty days of the end of the reporting period in which amounts were withheld.

The Fiscal Officer did not timely remit the employee portion of contributions to OPERS thirty days after month end for December 31, 2021. The payment was remitted on February 6, 2022.

Failure to timely remit pension contributions could result in penalties and interest being assessed against the Township.

The Fiscal Officer should remit the employee withholdings and employer share to the OPERS in the time frame prescribed by law.

3. Ohio Rev. Code § 507.12 provides in part that to enhance the background and working knowledge of fiscal officers in government accounting, budgeting and financing, financial report preparation, cybersecurity, and the rules adopted by the auditor of state, the auditor of state shall conduct education programs and continuing education courses for individuals elected or appointed for the first time to the office of fiscal officer, and shall conduct continuing education courses for individuals who continue to hold the office in a subsequent term. A fiscal officer who is elected to a subsequent term of office shall complete twelve hours of continuing education courses in each subsequent term of office. At least two hours of ethics instruction shall be included in the continuing education hours required.

Elected officials must register and create a personal username and password for the Auditor of State's Fiscal Integrity site for reporting purposes. Training is then reported by choosing the training courses and dates attended. Fiscal officers are required to self-report their hours. Elected Officials can access and print their certificates via the Fiscal Integrity Act portal available at <http://www.ohioauditor.gov/fiscalintegrity/default.html>.

The Township Fiscal Officer was unable to provide evidence that she fulfilled her continuing education requirements during her term of office. In addition, the Fiscal Officer was not registered on the Fiscal Integrity Act portal for the term ended in 2021. The failure to register on the Fiscal Integrity Act portal and obtain the required training could result in inadequate training.

The Township Fiscal Officer should register on the Fiscal Integrity Act portal and obtain the required training.



Keith Faber
Auditor of State
Columbus, Ohio

May 5, 2022

OHIO AUDITOR OF STATE KEITH FABER



SALEM TOWNSHIP

MUSKINGUM 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 5/17/2022

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