



OHIO AUDITOR OF STATE
KEITH FABER



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BASIC AUDIT REPORT

Village of Lower Salem
Washington County
PO 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, 2022 and 2021.

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, 2022 and 2021.

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 §§ 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. There were three Council Members with terms ending in 2021 who 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. Elected officials, or their designees, should, during their term of office, attend public records training and maintain proof of completion of the training.
2. Ohio Rev. Code § 149.43(E)(2) provides that the public office shall create a poster that describes its public records policy and shall post the poster in a conspicuous place in the public office and in all locations where the public office has branch offices. The Village did not have the required poster posted in all locations. The Village should create and display a public records poster in all public offices.

Current Status of Matters Reported in our Prior Engagement

1. The prior engagement reported noncompliance with Ohio Rev. Code §§ 109.43(B) and 149.43(E)(1) due to elected officials not attending the required public records training. This is included in current year observation #1 above.
2. The prior engagement reported noncompliance with Ohio Rev. Code § 149.43(B)(2) due to the lack of a records retention schedule. The Village approved the required schedule during 2021.
3. The prior engagement reported noncompliance with Ohio Rev. Code §§ 149.43(E)(2) due to the lack of a public records policy. The Village approved the required policy during 2021; however, the lack of the accompanying poster is included in current year observation #2 above.
4. The prior engagement reported noncompliance with Ohio Rev. Code § 733.81 due to the lack of required fiscal integrity training. This was not reissued in the current engagement.



Keith Faber
Auditor of State
Columbus, Ohio

September 12, 2023

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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 9/26/2023

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This report is a matter of public record and is available online at
www.ohioauditor.gov