



OHIO AUDITOR OF STATE
KEITH FABER



OHIO AUDITOR OF STATE KEITH FABER



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BASIC AUDIT REPORT

Village of Martinsburg
Knox County
Martinsburg, Ohio 43037

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 Martinsburg, Knox County, (the Village) for the years ended December 31, 2023 and 2022.

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, 2023 and 2022.

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 issue to report.

Current Year Observation

1. The Council members of the Village could not provide documentation showing their (or their designee's) successful attendance of a certified three-hour Public Records Training as required by **Ohio Rev. Code § 109.43(B)** and **149.43(E)(1)** during their terms ending December 31, 2023. **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 and 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. Although it was noted that the Village Fiscal Officer did attend a certified Public Records Training on October 31, 2019, there was no documentation showing the Fiscal Officer was the approved designee for the Village Council members. Village Council members should keep and provide adequate documentation regarding their (or their designee's) successful attendance of a certified three-hour Public Records Training as required by Ohio Rev. Code § 109.43(B) and 149.43(E)(1) during their respective terms. Not fulfilling this obligation 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. Our prior basic audit report also reported this deficiency.

A handwritten signature in black ink that reads "Keith Faber". The signature is written in a cursive, flowing style.

Keith Faber
Auditor of State
Columbus, Ohio

July 29, 2024

OHIO AUDITOR OF STATE KEITH FABER



VILLAGE OF MARTINSBURG

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 8/20/2024

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