



OHIO AUDITOR OF STATE
KEITH FABER



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Village of South Salem
Ross County
South Salem, Ohio 45681

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 South Salem, Ross County (the Village) for the years ended December 31, 2019 and 2018.

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, 2019 and 2018.

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 or accounting issues to report.

Current Year Observations

1. Ohio Rev. Code § 149.43(B)(2) provides that every public office to facilitate broader access to public records, 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 available a copy of its current records retention schedule at a location readily available to the public.

Due to deficiencies in public record procedures and monitoring, the Village does not have a records retention schedule. Failure to establish a records retention schedule could result in the destruction of important Village documents. The Village should establish a records retention schedule.

2. Ohio Rev. Code § 149.43(E)(2) provides that every public office must have a policy in place for responding to public records requests. Accordingly, a public records policy cannot: (1) limit the number of public records the office will make available to a single person; (2) limit the number of public records the office will make available during a fixed period of time; and (3) establish a fixed period of time before the office will respond to a request for inspection/copying of public records unless that period is less than eight hours. However, pursuant to Ohio Rev. Code § 149.43(B)(7)(c), the policy may limit the number of public records the public office will physically deliver by U.S. Mail or other delivery service to ten per month unless the person certifies to the office in writing that the person does not intend to use or forward the requested records, or the information contained in them, for commercial purposes. For purposes of this division, "commercial" shall be narrowly construed and does not include reporting or gathering news, reporting or gathering information to assist citizen oversight or understanding of the operation or activities of government, or nonprofit educational research. Additionally, all public offices are required by Ohio Rev. Code § 149.43(E)(2) to distribute their Public Records Policy to the employee who is the records custodian/manager of otherwise has custody of the records of that office.

Due to deficiencies in public record request procedures and monitoring, the Village does not have a public records policy. This could result in records requests not being fulfilled in accordance with Ohio law.

The Village should establish a public records policy to address the Village's available records, the times when public records may be inspected, and the costs associated with records requests. The policy should be included in policy manuals and the Public Records Act requires that the policy be displayed conspicuously in all branches of the Village. In addition, the Village should have written evidence that the Public Records Policy was provided to the records custodian/manager.

3. The Village rented the Academy to citizens. Rates were charged according to the amount of days the Academy was rented. The Village issued forms which were to indicate who was renting the Academy, date, time and amount charged.

Forms were not filled out consistently with all applicable information, including date paid. Due to the lack of completed information on the rental forms, we were unable to determine if these receipts were posted and deposited in a timely manner; however, the receipts tested were deposited into the bank.

4. The Village withheld amounts for the Ohio Public Employees Retirement System from one council member's pay that was not remitted to the system in the amounts of \$15 for 2018 and \$60 in 2019. The Village is aware of this issue and the council member needs to complete the online enrollment process. Once the council member completes his enrollment, the Village should ensure that all amounts withheld and the employer portion is paid to the Retirement System timely.



Keith Faber
Auditor of State

Columbus, Ohio

August 19, 2020

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VILLAGE OF SOUTH SALEM

ROSS 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 9/8/2020

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