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Columbus, Ohio 43215
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BASIC AUDIT REPORT

Village of Zoar
Tuscarawas County
P.O. Box 544
Zoar, OH 44697

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 Zoar, Tuscarawas County, (the Village) for the years ended December 31, 2024 and 2023.

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, 2024 and 2023.

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.

One of the three Village's elected officials with terms ending in 2023, 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 designee(s), should, during their term of office, attend public records training and maintain proof of completion of the training.

Current Status of Matters Reported in our Prior Engagement

2. **Ohio Rev. Code § 149.43(E)(2)** requires all public offices to create and display in a conspicuous place in all locations where the public office has branch offices a poster describing the public records policy.

Although the Village has adopted a public records policy, the Village failed to display a public records poster.

The Village should implement procedures to ensure that a public records poster is displayed in order to comply with Ohio Rev. Code § 149.43(E)(2).



Keith Faber
Auditor of State
Columbus, Ohio

May 5, 2025

OHIO AUDITOR OF STATE KEITH FABER



VILLAGE OF ZOAR

TUSCARAWAS 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 5/15/2025

65 East State Street, Columbus, Ohio 43215
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This report is a matter of public record and is available online at
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