

OHIO AUDITOR OF STATE
KEITH FABER



88 East Broad Street
Columbus, Ohio 43215
IPAReport@ohioauditor.gov
(800) 282-0370

July 9, 2020

Jennifer Webb, Fiscal Officer
Village of West Salem
P.O. Box 256
West Salem, Ohio 44287

Dear Ms. Webb:

Please be advised the enclosed letter regarding the audit of the Village of West Salem, Wayne County, for the years ended December 31, 2019 and 2018 was sent to your public accountant, Charles E. Harris & Associates, Inc.

If you have any questions or concerns, please contact me at (614) 466-3597.

Sincerely,

KEITH FABER
Auditor of State

A handwritten signature in cursive script that reads "Brad Blake".

Brad Blake
Director of Quality Assurance



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July 9, 2020

John Phillips
Charles E. Harris & Associates, Inc.
614 West Superior Avenue, Suite 1242
Cleveland, Ohio 44113-1306

Dear Mr. Phillips:

A desk review of the audit report has been performed for the Village of West Salem, Wayne County, for the years ended December 31, 2019 and 2018. Based on the desk review, this report is acceptable and requires no modifications.

We will certify this audit with the Clerk of the Bureau. As a reminder, the final invoice for this project must be submitted to the Auditor of State for approval no later than 90 days after the release of the report by the Auditor of State's Clerk of the Bureau. If you have any questions or concerns, please contact me at (614) 466-3597.

Sincerely,

KEITH FABER
Auditor of State

Brad Blake
Director of Quality Assurance

cc: Stacie Scholl, Chief Auditor
Jennifer Webb, Fiscal Officer, Village of West Salem