



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



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Andover Union Cemetery  
Ashtabula County  
P.O. Box 591  
Andover, Ohio 44003

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Andover Union Cemetery, Ashtabula County, (the Cemetery) 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 Cemetery's financial statements, we did not follow *generally accepted auditing standards*. We do not provide any assurance on the Cemetery's financial statements, transactions or balances for the years ended December 31, 2019 and 2018.

The Cemetery'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 issues to report.

## Current Year Observations

1. We inquired with Cemetery management and determined that the Cemetery did not have a public records policy during the engagement period as required by Ohio Rev. Code § 149.43(E)(2). We recommend the Cemetery either adopt its own policy or pass a resolution adopting the Village of Andover's public records policy.
2. We inquired with Cemetery management and determined that the Cemetery did not have a records retention policy during the engagement period as required by Ohio Rev. Code § 149.43(B)(2). The Cemetery should adopt and approve a records retention schedule.
3. We inquired with Cemetery management and determined that the Cemetery did not have a public records policy during the engagement period and therefore could not provide it to the records custodian/manager as required by Ohio Rev. Code § 149.43(E)(2). We recommend the Cemetery either adopt its own policy or pass a resolution adopting the Village of Andover's Public Records Policy and have the custodian/manager acknowledge they have reviewed it.
4. We inquired with Cemetery management and determined that the Cemetery did not have a public records policy poster during the engagement period as required by Ohio Rev. Code § 149.43(E)(2). We recommend the Cemetery create a poster for public view.
5. We inquired with Cemetery management and determined that the Cemetery did not have a public records policy during the engagement period therefore it could not be included in a policy manual as required by Ohio Rev. Code § 149.43(E)(2). We recommend the Cemetery either adopt its own policy or pass a resolution adopting the Village of Andover's Public Records Policy and incorporate it into the policy manual.

6. We noted the Cemetery did not file its annual financial reports in a timely manner. Ohio Rev. Code § 117.38 requires cash-basis entities to file annual financial reports with the Auditor of State within 60 days of the fiscal year end. The Cemetery's filings for the year ended December 31, 2018 was filed on March 5, 2019, which is past the required due date. We recommend the District file the financial statements and notes to the financial statements within 60 days of the fiscal year end.

**Current Status of Matters Reported in our Prior Engagement**

We noted the Cemetery did not file its annual financial reports in a timely manner. Ohio Rev. Code Ohio Rev. Code § 117.38 requires cash-basis entities to file their financial information with the Auditor of State within 60 days of the fiscal year end. This statute also permits the Auditor of State to extend the deadline for filing a financial report and establish terms and conditions for any such extension. The initial report filings for December 31, 2018 and 2017 were filed on time but were incomplete so the Fiscal Officer corrected and refiled the reports June 14, 2018. This matter was repeated in observation 6 above for the year ended December 31, 2018. This matter was corrected for the year ended December 31, 2019.



Keith Faber  
Auditor of State

Columbus, Ohio

October 26, 2020

# OHIO AUDITOR OF STATE KEITH FABER



**ANDOVER UNION CEMETERY**

**ASHTABULA 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 11/5/2020**

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This report is a matter of public record and is available online at  
[www.ohioauditor.gov](http://www.ohioauditor.gov)