



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



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## BASIC AUDIT REPORT

Greenmound Union Cemetery District  
Darke County  
New Madison, Ohio 45346

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Greenmound Union Cemetery District, Darke County, (the Cemetery) for the years ended December 31, 2020 and 2019.

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, 2020 and 2019.

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 or accounting issues to report.

### Current Year Observations

1. The Cemetery did not have a public records policy as required by Ohio Rev. Code § 149.43(E)(2).
2. The Cemetery did not have a records retention schedule and therefore could not make it readily available to the public as required by Ohio Rev. Code § 149.43(B)(2).
3. The Cemetery did not have a public records policy and therefore could not provide it to the records custodian/manager as required by Ohio Rev. Code § 149.43(E)(2).
4. The Cemetery did not have a public records policy and therefore it could not be displayed in all the branches of the Cemetery as required by Ohio Rev. Code § 149.43(E)(2).
5. The Cemetery annually received an Official Certificate of Estimated Resources from the Darke County Budget Commission. The amount of estimated receipts from the certificate should be entered into the accounting ledgers, which will enable the Cemetery to monitor budgetary compliance with the approved budgeted amounts throughout the year. For 2020 and 2019, the Cemetery did not enter estimated receipts into the accounting ledgers.
6. During 2019 and 2020 the Cemetery paid various individuals for mowing, helping with funerals, trimming, and pouring foundations. These individuals were paid an agreed-upon rate as established by the Board of Trustees. However, the Cemetery did not have a contract or agreement in place with these individuals documenting that they were independent contractors, and these individuals were not treated as employees of the Cemetery.

The Cemetery should consult with their legal counsel and the IRS to determine if the Cemetery workers should be considered employees or contractors and, if employees, determine if a state retirement system or social security and/or other deductions should be made. If determined to be employees, the Cemetery should contact OPERS and the IRS to rectify the situation. Also, if determined to be employees, the Cemetery mower and additional workers should be issued W-2 forms for each applicable year.

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

1. Our prior audit for the years ended December 31, 2018 and 2017 noted that the Cemetery did not incorporate budgeted receipts into the manual accounting system. During our testing procedures for 2020 and 2019 we noted this issue was not corrected was therefore included as a repeat exception above.
2. Our prior audit for the years ended December 31, 2018 and 2017 noted that Cemetery personnel were in positions covered by the Ohio Public Employees Retirement System (OPERS). However, some personnel paid into Social Security rather than OPERS. There was no documentation to indicate that a signed notification was submitted to the OPERS board as required. During our testing procedures for 2020 and 2019 we noted this issue was corrected.
3. Our prior audit for the years ended December 31, 2018 and 2017 noted that Cemetery did not appropriately treat paid workers as employees or contractors, as applicable. During our testing procedures for 2020 and 2019 we noted this issue was not corrected and was therefore included as a repeat exception above.



Keith Faber  
Auditor of State  
Columbus, Ohio

May 26, 2021

# OHIO AUDITOR OF STATE KEITH FABER



**GREENMOUND UNION CEMETERY DISTRICT**

**DARKE 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 6/15/2021**

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