





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

BASIC AUDIT REPORT

Hubbard Union Cemetery Trumbull County 210 Oakdale Hubbard, Ohio 44425

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Hubbard Union Cemetery, Trumbull 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.

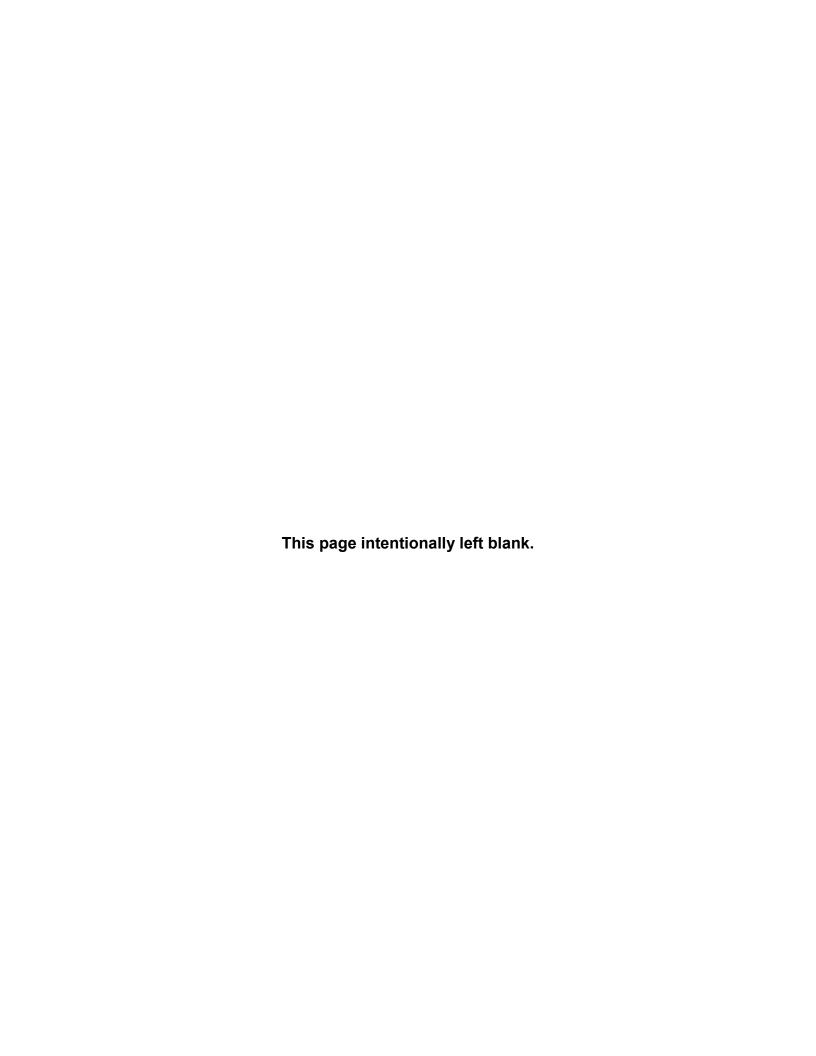
Based on the results of our procedures, we found the following significant compliance or accounting issues to report.

Current Year Observations

1. We noted the Cemetery filed its fiscal year 2020 financial report via the Hinkle Annual Financial Data Reporting System (Hinkle System) on August 18, 2021, which was not by the required date. Ohio Rev. Code Section 117.38 provides that each public office shall file a financial report for each fiscal year. Auditor of State Bulletin 2015-007 states that beginning with 2015 financial report filings, all entities required to file with the AOS must file electronically via the Hinkle System unless a waiver has been approved by the AOS for the applicable filing year. The report must be filed within 60 days of fiscal year end. The Cemetery should file its annual report by the required deadline.

Keith Faber Auditor of State Columbus, Ohio

October 25, 2021





HUBBARD UNION CEMETERY

TRUMBULL 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 11/4/2021

88 East Broad Street, Columbus, Ohio 43215 Phone: 614-466-4514 or 800-282-0370