



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



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Wharton-Richland Union Cemetery  
Wyandot County  
P.O. Box 266  
Wharton, OH 43359-0266

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of Wharton-Richland Union Cemetery, Wyandot County, Ohio (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 does not have an adopted records retention schedule policy. It therefore cannot have a copy of said policy available to the public. **Ohio Rev. Code § 149.43 (B)(2)** states, in part, a public office "shall have available a copy of its current records retention schedule at a location readily available to the public." Failure to have and follow a records retention schedule could result in public records being disposed of prematurely. The Cemetery should implement procedures to provide the appropriate policy is approved to help avoid issues with public records requests.

The Ohio History Connection provides suggested records retention schedules to aid local governments in creating and adopting their own records retention schedule. Information regarding these model retention schedules is available at the following web address:

<https://www.ohiohistory.org/learn/archives-library/state-archives/local-government-records-program/local-government-records-publications-amp-forms>.

2. We noted the 2020 and 2019 financial reports were filed on March 27, 2021 and June 28, 2020, respectively. This was not within sixty days after the close of the fiscal year as required by **Ohio Revised. Code § 117.38**.

Failure to file a complete report by the required date could result in penalties of \$25 per day up to a maximum of \$750. The Cemetery should implement policies and procedures to ensure a complete report filing is made within sixty days after the close of the fiscal year.

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

In a prior audit for the years ended December 31, 2012 and 2011, we noted a \$50 receipt incorrectly posted to the General fund instead of the Endowment fund. As of June 3, 2021, the error was still not corrected. Incorrectly posted receipts result in inaccurate fund cash balance information. The Fiscal Officer should post this adjustment and review transactions to ensure they are properly recorded.



Keith Faber  
Auditor of State  
Columbus, Ohio

June 3, 2021

# OHIO AUDITOR OF STATE KEITH FABER



**WHARTON-RICHLAND UNION CEMETERY**

**WYANDOT 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)