



OHIO AUDITOR OF STATE
KEITH FABER



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BASIC AUDIT REPORT

Highland Union Cemetery
Jefferson County
PO Box 394
Mount Pleasant, Ohio 43939

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Highland Union Cemetery, Jefferson County, (the Cemetery) for the years ended December 31, 2021 and 2020.

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, 2021 and 2020.

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. **Ohio Rev. Code § 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 Annual Financial Data Reporting System (Hinkle System) unless a waiver has been approved by the AOS for the applicable filing year. In order for a filing to be complete, it must include Statement(s) (or Combined Statement(s)) of Receipts, Disbursements and Changes in Fund Balances – Governmental, Proprietary and Fiduciary, as applicable, and Notes to the Basic Financial Statements. The report must be filed within 60 days of fiscal year end. The Cemetery prepared its financial statements in accordance with standards established by the Auditor of State for governmental entities not required to prepare annual reports in accordance with generally accepted accounting principles, and filed a report via the Hinkle System, however, the 2021 and 2020 reports were not filed by the required dates. Pursuant to Ohio Revised Code Section 117.38 and Auditor of State Bulletin 2015-007, the Cemetery can be fined \$25/day (up to \$750 maximum). When the Cemetery files the annual report through the Hinkle system, they should be sure to file by the required deadline. This may help ensure the annual financial reporting requirement has been met.

2. **Ohio Rev. Code § 507.12** requires a newly elected or appointed fiscal officer is required to complete at least six hours of initial education programs before commencing, or during the first year of office. An additional eighteen hours of continuing education must be completed within the fiscal officer's first term. Twelve hours of training shall be completed for each subsequent term.

The former Fiscal Officer had no documentation of training attending during appointment term that was entered into the Fiscal Integrity Portal maintained by the Auditor of State. Additionally, no documentation of training attended by the newly appointed Fiscal Officer who completed her first year of service in 2021 was entered into the Fiscal Integrity Portal.

3. **Ohio Rev. Code § 149.43(E)(2)** provides that every public office must have a policy in place for responding to public records requests. Generally, a public records policy cannot: (1) limit the number of public records the office will make available to a single person; (2) limit the number of public records the office will make available during a fixed period of time; and (3) establish a fixed period of time before the office will respond to a request for inspection/copying of public records unless that period is less than eight hours.

Ohio Rev. Code § 149.43(E)(2) further requires all public offices take certain actions with regard to their public record policy. Public offices must distribute their Public Records Policy to the employee who is the records custodian/manager or otherwise has custody of the records of that office and have that employee acknowledge receipt of the Public Records Policy; create and display in a conspicuous place in all locations where the public office has branch offices a poster describing the public records policy; and, if the public office has a manual or handbook of its general policies and procedures for all employees, include the public records policy in that manual or handbook.

Additionally, Ohio Rev. Code § 149.43(B)(2) requires a public office have a copy of its records retention schedule at a location readily available for public inspection.

The Cemetery failed to adopt a public records policy and records retention schedule and has not appointed a records custodian/manager. This could result in records requests not being fulfilled in accordance with Ohio law.

The Cemetery shall establish a public records policy. The policy shall be distributed to the records custodian/manager and the Cemetery should have a written acknowledgement of receipt from the records custodian/manager. In addition, a poster describing the public records policy must be conspicuously displayed in all of the Cemetery's branch offices and the public records policy must be included in policy manuals or handbooks if any exist.

Current Status of Matters Reported in our Prior Engagement

4. In addition to the Annual Financial Reporting and Public Records matters reported in items 1 and 3 above, our prior audit for the years ended December 31, 2019 and 2018 included an exception for failing to remit Ohio Public Employees Retirement System (OPERS) withholdings in a timely manner. This was corrected for the years December 31, 2021 and 2020.



Keith Faber
Auditor of State
Columbus, Ohio

August 24, 2022

OHIO AUDITOR OF STATE KEITH FABER



HIGHLAND UNION CEMETERY

JEFFERSON 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 9/13/2022

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This report is a matter of public record and is available online at
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