



OHIO AUDITOR OF STATE
KEITH FABER



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BASIC AUDIT REPORT

Northfield Macedonia Union Cemetery
Summit County
P.O. Box 670177
Northfield, Ohio 44067

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Northfield Macedonia Union Cemetery, Summit 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. The Cemetery's cash balance as reported in the accounting system and bank reconciliation prepared as of December 31, 2021 did not agree to the cash fund balance reported in the Cemetery's annual report filed in the Hinkle System as of December 31, 2021 by \$379. The fiscal officer was unable to determine the source of this variance.
2. Ohio Rev. Code § 149.43(E)(2) requires all public offices to 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.

Due to deficiencies in public records monitoring, the Cemetery's records custodian/manager has not acknowledged receipt of the Cemetery's public records policy. This could result in records requests not being fulfilled in accordance with Ohio law.

The Cemetery should have their designated records custodian/manager, acknowledge receipt of the Cemetery's Public Records Policy to comply with the Ohio Revised Code.

Current Status of Matters Reported in our Prior Engagement

1. Our prior basic audit for the years ended December 31, 2019 and 2018 included a comment regarding improperly included bank to book reconciling items and unrecorded interest. No exceptions were noted regarding improper reconciling items or unrecorded interest during the current engagement.
2. Our prior basic audit included a comment for the late filing of payroll withholding taxes. Payroll withholding taxes were properly remitted in a timely manner during our audit period.
3. Our prior basic audit included a comment that time cards and payroll summary sheets were not approved. We noted these are now approved by the Board on a monthly basis.
4. Our prior basic audit included a comment that the Fiscal Officer did not complete required investment education or file for exemption for continuing education requirements as described in Ohio Rev. Code § 135.22. We noted an exemption was filed for 2021 and 2020.



Keith Faber
Auditor of State
Columbus, Ohio

September 12, 2022

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NORTHFIELD-MACEDONIA UNION CEMETERY

SUMMIT 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 9/27/2022

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