



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



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

## BASIC AUDIT REPORT

Pleasant View Union Cemetery  
Fulton County  
P.O. Box 31  
Fayette, Ohio 43521-0031

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

We inquired with the Cemetery management to determine if the Cemetery's public records policy was displayed on a poster at the Cemetery. No such display was made of the public records policy. Ohio Rev. Code Section 143.49 (E)(2) requires the public office to create a poster describing its public records policy and display it in a conspicuous place in the public office. Failure to display a poster of the public records policy could result in the public being unaware of the process for requesting public records. The Cemetery should develop and display conspicuously a poster of its public records policy at all branches of the cemetery.

A handwritten signature in black ink that reads "Keith Faber".

Keith Faber  
Auditor of State  
Columbus, Ohio

June 1, 2022

**This page intentionally left blank.**

# OHIO AUDITOR OF STATE KEITH FABER



**PLEASANT VIEW UNION CEMETERY**

**FULTON 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 6/16/2022**

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

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