



**EDON UNION CEMETERY DISTRICT
WILLIAMS COUNTY**

BASIC AUDIT

FOR THE YEARS ENDED DECEMBER 31, 2022-2021

OHIO AUDITOR OF STATE KEITH FABER



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BASIC AUDIT REPORT

Edon Union Cemetery District
Williams County
108 East Indiana Street
P.O. Box 338
Edon, Ohio 43518-0338

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of Edon Union Cemetery District, Williams County, Ohio (the Cemetery) for the years ended December 31, 2022 and 2021.

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, 2022 and 2021.

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 does not maintain a journal of cash activity. Only a check register is used to assemble its transactions. Ohio Admin. Code § 117-2-02(D) directs all public offices to maintain accounting records in a manual or computerized format. Such records should include a cash journal which typically containing the following: the amount, date, receipt number, check number, account code, and any other information necessary to properly classify the truncation. Failure to maintain the required accounting records could lead to misstated or unsupported annual financial reports. The Cemetery should maintain a cash journal of all receipts and disbursements. This journal then should be reconciled to the Cemetery's checking account on activity on a monthly basis. Our prior audit also reported this deficiency.
2. The Cemetery did not file their 2022 annual report timely. Ohio Rev. Code § 117.38 provides that each public office, other than a state agency, shall file a financial report for each fiscal year. The report shall be certified by the proper officer or board and filed with the auditor of state within sixty days after the close of the fiscal year. At the time the report is filed with the auditor of state, the chief fiscal officer shall publish notice in a newspaper published in the taxing district. The notice shall state the financial report has been completed by the public office and is available for public inspection at the office of the chief fiscal officer.

The Cemetery did not file the 2022 annual report until March 6, 2023. Failure to file by the required date could result in penalties of \$25 per day up to maximum of \$750. The Cemetery should take the necessary steps to ensure the financial report is prepared completely in accordance with Auditor of State Bulletin 2015-007 and filed within the sixty day time frame.

3. The Cemetery has not adopted a records retention schedule policy. Ohio Rev. Code § 149.43(B)(2) states, in part, a public office also “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 ensure the appropriate policy is approved to help avoid issues with public records requests.



Keith Faber
Auditor of State
Columbus, Ohio

June 7, 2023

OHIO AUDITOR OF STATE KEITH FABER



EDON UNION CEMETERY DISTRICT

WILLIAMS 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 6/22/2023

88 East Broad Street, Columbus, Ohio 43215
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This report is a matter of public record and is available online at
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