



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



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## BASIC AUDIT REPORT

Wellington Union Cemetery  
Lorain County  
19893 State Route 58  
Wellington, Ohio 44090

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

1. **Ohio Rev. Code § 117.38** requires the financial report to be filed with the Auditor of State within sixty days following the close of the Cemetery's fiscal year. Failing to file annual reports by the required date can result in fines of \$25 per day up to a maximum of \$750.

The Cemetery filed their 2021 and 2020 annual financial reports with the Auditor of State on August 22, 2022, which was after the required due date of March 1, 2022 and March 1, 2021. The Cemetery should file its annual report by the required due date.

2. **Ohio Rev. Code § 5705.41(B)** indicates actual expenditures shall not exceed appropriations.

At December 31, 2021, actual expenditures exceeded appropriations by \$18,101. The Cemetery should ensure expenditures are within the amount appropriated to avoid over spending, potentially incurring negative fund balances and spending in excess of the Board's intention.

3. **Ohio Rev. Code § 145.03(A)** creates the public employee retirement system for public employees of the state and several local authorities mentioned in section 145.01 of the Revised Code. Membership in the system is compulsory upon being employed and shall continue as long as public employment continues.

**Ohio Rev. Code § 145.01** defines a public employee as any person holding an office, not elective, under the state or any county, township, municipal corporation, park district, conservancy district, sanitary district, health district, metropolitan housing authority, state retirement board, Ohio history connection, public library, county law library, union cemetery, joint hospital, institutional commissary, state university, or board, bureau, commission, council, committee, authority, or administrative body as the same are, or have been, created by action of the general assembly or by the legislative authority of any of the units of local government named in division (A)(1) of this section, or employed and paid in whole or in part by the state or any of the authorities named in division (A)(1) of this section in any capacity not covered by section [742.01](#), [3307.01](#), [3309.01](#), or [5505.01](#) of the Revised Code.

During 2021 and 2020, the part-time and seasonal employees of the Cemetery were not properly enrolled in the Ohio Public Employees Retirement System (OPERS).

4. **Ohio Rev. Code § 149.43(E)(2)** states all public offices shall adopt a public records policy in compliance with this section for responding to public records requests. In adopting a public records policy under this division, a public office may obtain guidance from the model public records policy developed and provided to the public office by the attorney general under section 109.43 of the Revised Code. Except as otherwise provided in this section, the policy may not limit the number of public records that the public office will make available to a single person, may not limit the number of public records that it will make available during a fixed period of time, and may not establish a fixed period of time before it will respond to a request for inspection or copying of public records, unless that period is less than eight hours.

The public office shall distribute the public records policy adopted by the public office under this division to the employee of the public office who is the records custodian or records manager or otherwise has custody of the records of that office. The public office shall require that employee to acknowledge receipt of the copy of the public records policy. The public office shall create a poster that describes its public records policy and shall post the poster in a conspicuous place in the public office and in all locations where the public office has branch offices. The public office may post its public records policy on the internet web site of the public office if the public office maintains an internet web site. A public office that has established a manual or handbook of its general policies and procedures for all employees of the public office shall include the public records policy of the public office in the manual or handbook.

The Cemetery does not have a public records policy in place.

5. **Ohio Rev. Code § 149.43(B)(2)** requires a public office also to have available a copy of its current records retention schedule at a location readily available to the public.

The Cemetery does not have a current records retention schedule readily available to the public.

6. **Ohio Rev. Code § 5705.36** indicates on or about the first day of each fiscal year, the fiscal officer of each subdivision and other taxing units shall certify to the county auditor the total amount from all sources available for expenditures from each fund set up in the tax budget or, if adoption of a tax budget was waived under section 5705.281 of the Revised Code, from each fund created by or on behalf of the taxing authority. The amount certified shall include any unencumbered balances that existed at the end of the preceding year.

As of January 1, 2021, the Cemetery certified \$23,478 in unencumbered fund balances in the General Fund and Capital Projects Fund to the county auditor; however, the beginning unencumbered fund balance per the Cemetery records was \$23,646. The Cemetery should ensure accurate unencumbered fund balances are being reported to the county auditor each year, and if necessary, amend their Official Certificate of Estimated Resources.



Keith Faber  
Auditor of State  
Columbus, Ohio

October 18, 2023

# OHIO AUDITOR OF STATE KEITH FABER



**WELLINGTON UNION CEMETERY**

**LORAIN 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 11/9/2023**

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