



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

Woodland Union Cemetery  
Van Wert County  
10968 Woodland Avenue  
Van Wert, Ohio 45891

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of Woodland Union Cemetery, Van Wert County, (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. **Ohio Rev. Code Section 117.38** requires entities to file their financial information in the HINKLE system within 60 days after the close of the fiscal year. For the Cemetery, we noted that the HINKLE system filing for 2021 was filed late. The 2021 annual financial report was due on March 1, 2022 and was not filed until March 4, 2022. The 2022 filing was completed by the due date. The Cemetery should ensure that their annual financial report is filed timely as required each year.
2. We noted the Cemetery did not maintain written documentation to demonstrate its Public Records Policy was provided to the current records custodian or records manager. In addition, the public records policy was not included in the Cemetery's policy manual. **Ohio Rev. Code § 149.43(E)(2)** states the public office shall distribute the public records policy to the employee who is the records custodian or records manager or employee who 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. 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 should maintain and provide written documentation to demonstrate that its Public Records Policy was provided to the current records custodian or records manager.

3. We noted the Cemetery did not have an established and adopted/approved records retention schedule/policy. **Ohio Rev. Code § 149.43(B)(2)** provides that a public office or the person responsible for public records shall organize and maintain public records in a manner that they can be made available for inspection or copying and that public offices shall have available a copy of their current records retention schedule at a location readily available to the public. The Cemetery should appropriately establish and approve/adopt a records retention schedule/policy and have the records retention schedule at a location readily available to the public. Failure to have and follow a records retention schedule/policy could result in public records being disposed of prematurely.

**Current Status of Prior Year Observations**

Ohio Rev. Code § 149.43 requires, in part, entities to maintain a records retention schedule and maintain written evidence that the public records policy was provided to the records custodian. The Cemetery did not have an approved records retention schedule nor did it maintain written evidence that the public records policy was provided to the records custodian. The Cemetery should approve and maintain a records retention schedule as well as implement procedures to verify that the public records policy is provided to records custodian as required by Ohio Rev. Code § 149.43. This was not corrected and is repeated above.



Keith Faber  
Auditor of State  
Columbus, Ohio

July 18, 2023

# OHIO AUDITOR OF STATE KEITH FABER



**WOODLAND UNION CEMETERY**

**VAN WERT 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 8/1/2023**

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)