



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



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## BASIC AUDIT REPORT

Highland Union Cemetery  
Jefferson County  
PO Box 394  
Mount Pleasant, Ohio 43939

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Highland Union Cemetery, Jefferson County, (the Cemetery) for the years ended December 31, 2023 and 2022.

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, 2023 and 2022.

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 § 507.12 requires a newly elected or appointed fiscal officer is required to complete at least six hours of initial education programs before commencing, or during the first year of office. An additional eighteen hours of continuing education must be completed within the fiscal officer's first term. Twelve hours of training shall be completed for each subsequent term.

The Fiscal Officer had no documentation of completed trainings, nor was any training entered into the Fiscal Integrity Portal maintained by the Auditor of State.

The Fiscal Officer should fulfill training requirements in accordance with the Ohio Rev. Code. In addition, the Fiscal Officer should register and create a personal username and password for the Auditor of State's Fiscal Integrity site for reporting purposes. Training is then reported by choosing the training courses and dates attended. Fiscal Officers are required to self-report their hours, otherwise they will not receive credit for the training.

2. Ohio Rev. Code § 149.43(E)(2) provides that every public office must have a policy in place for responding to public records requests. Generally, a public records policy cannot: (1) limit the number of public records the office will make available to a single person; (2) limit the number of public records the office will make available during a fixed period of time; and (3) establish a fixed period of time before the office will respond to a request for inspection/copying of public records unless that period is less than eight hours. However, pursuant to Ohio Rev. Code § 149.43(B)(7)(c), the policy may limit the number of public records the public office will physically deliver by U.S. Mail or other delivery service to ten per month unless the person certifies to the office in writing that the person does not intend to use or forward the requested records, or the information contained in them, for commercial purposes. "Commercial" is narrowly construed and does not include reporting or gathering news, reporting or gathering information to assist citizen oversight or understanding of the operation or activities of government, or nonprofit educational research.

Ohio Rev. Code § 149.43(E)(2) further requires all public offices take certain actions with regard to their public record policy. Public offices must 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; create and display in a conspicuous place in all locations where the public office has branch offices a poster describing the public records policy; and, if the public office has a manual or handbook of its general policies and procedures for all employees, include the public records policy in that manual or handbook.

Additionally, Ohio Rev. Code § 149.43(B)(2) requires a public office have a copy of its records retention schedule at a location readily available for public inspection.

The Cemetery failed to adopt a public records policy and records retention schedule and has not appointed a records custodian/manager. This could result in records requests not being fulfilled in accordance with Ohio law.

The Cemetery shall establish a public records policy. The policy shall be distributed to the records custodian/manager and the Cemetery should have a written acknowledgement of receipt from the records custodian/manager. In addition, a poster describing the public records policy must be conspicuously displayed in all of the Cemetery's branch offices and the public records policy must be included in policy manuals or handbooks if any exist.

#### **Current Status of Matters Reported in our Prior Engagement**

3. In addition to the matters reported in items 1 and 2 above, our prior audit for the years ended December 31, 2021 and 2020 included a comment regarding the late filing of the Cemetery's financial reports for 2021 and 2020. The Cemetery has corrected this issue.



Keith Faber  
Auditor of State  
Columbus, Ohio

September 18, 2024

# OHIO AUDITOR OF STATE KEITH FABER



**HIGHLAND UNION CEMETERY**

**JEFFERSON 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 10/3/2024**

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