



OHIO AUDITOR OF STATE
KEITH FABER



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BASIC AUDIT REPORT

Trautwein Joint Township Cemetery
Highland County
New Vienna, Ohio 45159

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Trautwein Joint Township Cemetery, Highland 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 § 117.38** states, in part, that each public office, other than a state agency, shall file a financial report for each fiscal year. The Auditor of State may prescribe forms by rule or may issue guidelines, or both, for such reports. If the Auditor of State has not prescribed a rule regarding the form for the report, the public office shall submit its report on the form utilized by the public office. 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, except that public offices reporting pursuant to generally accepted accounting principles shall file their reports within one hundred fifty days after the close of the fiscal year. The Auditor of State may extend the deadline for filing a financial report and establish terms and conditions for any such extension. The Cemetery's 2022 and 2023 annual financial reports due by March 1, 2023 and February 29, 2024 respectively, were not filed with the Auditor of State until April 26, 2024.

The Cemetery should implement procedures to verify its annual financial report is filed with the Auditor of State by the required deadline. If the Cemetery is unable to meet the deadline, the Cemetery should file an extension request through the Auditor of State. Failure to file a complete report by the established deadline, without an extension, could result in the assessment of penalties against the Cemetery.

2. **Ohio Rev. Code § 149.43(E)(2)** 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.

The Cemetery did not have written acknowledgement of the records custodian/manager receiving the policy.

The Cemetery shall distribute the policy to the records custodian/manager and the Cemetery should have a written acknowledgement of receipt from the records custodian/manager.

Current Status of Matters Reported in our Prior Engagement

1. Our prior basic audit report for the years ended December 31, 2021 and 2020 noted the items above.



Keith Faber
Auditor of State
Columbus, Ohio

May 17, 2024

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TRAUTWEIN JOINT TOWNSHIP CEMETERY

HIGHLAND 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 6/11/2024

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This report is a matter of public record and is available online at
www.ohioauditor.gov