



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



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## BASIC AUDIT REPORT

Winchester Union Cemetery  
Adams County  
Winchester, Ohio 45697

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Winchester Union Cemetery, Adams 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. The Cemetery did not have a Public Records Policy or Records Retention Schedule implemented during the engagement period in accordance with Ohio Rev. Code § 149.43. Lack of a Public Records Policy and Records Retention Schedule increases the risk of noncompliance when handling public records requests and the destruction of important Cemetery documentation. The Cemetery should implement a Public Records Policy and Records Retention Schedule in compliance with Ohio Sunshine Law.
2. 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 60 days after the close of the fiscal year, except that public offices reporting pursuant to generally accepted accounting principles shall file their reports within 150 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 December 31, 2023 annual financial report due by February 29, 2024 was not filed with the Auditor of State until July 28, 2024. Failure to file a complete report by the established deadline, without an extension, could result in the assessment of penalties against the Cemetery.

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.

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

1. The Cemetery did not have a Public Records Policy or Records Retention Schedule implemented during the engagement period in accordance with Ohio Rev. Code § 149.43. Lack of a Public Records Policy and Records Retention Schedule increases the risk of noncompliance when handling public records requests and the destruction of important Cemetery documentation. We recommend the Cemetery implement a Public Records Policy and Records Retention Schedule in compliance with Ohio Sunshine Law. The Cemetery has not implemented a public records policy or records retention schedule during the audit of fiscal years 2023 and 2022 and is repeated above as Current Year Observations 1.



Keith Faber  
Auditor of State  
Columbus, Ohio

August 28, 2024

# OHIO AUDITOR OF STATE KEITH FABER



**WINCHESTER UNION CEMETERY**

**ADAMS 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 9/10/2024**

65 East State Street, Columbus, Ohio 43215  
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This report is a matter of public record and is available online at  
[www.ohioauditor.gov](http://www.ohioauditor.gov)