



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



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## BASIC AUDIT REPORT

Beaver Union Cemetery  
Pike County  
Beaver, Ohio 45613

We have completed certain procedures in accordance with Ohio Rev. Code § 117.01(G) to the accounting records and related documents of the Beaver Union Cemetery, Pike County, (the Cemetery) for the years ended December 31, 2024 and 2023.

Our procedures were designed solely to satisfy the audit requirements of Ohio Rev. Code § 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, 2024 and 2023.

The Cemetery's management is responsible for preparing and maintaining its accounting records and related documents. Our responsibility under Ohio Rev. Code § 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 cemeteries to file their financial information in the HINKLE system within 60 days after the close of the fiscal year. The statute also permits the Auditor of State to extend the deadline for filing a financial report and establish terms and conditions for any such extension. Auditor of State established policies, regarding the filing of complete financial statements, as defined in AOS Bulletin 2015-007 in the HINKLE system. The due date for the 2023 financial report was February 29, 2024. The Cemetery filed the financial report on May 9, 2024. The Cemetery should take measures to completely file their financial information by the due date.

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

2. In addition to the HINKLE filing matter reported in item 1 above, our prior audit for the years ended December 31, 2022 and 2021 included the Cemetery did not have written evidence that the records custodian/manager received the public records policy. During the current year audit, the Cemetery did update the Public Records Policy to include this.

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*Tiffany L Ridenbaugh*

Tiffany L Ridenbaugh, CPA, CFE, CGFM  
Chief Deputy Auditor

July 2, 2025

# OHIO AUDITOR OF STATE KEITH FABER



BEAVER UNION CEMETERY

PIKE 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 7/15/2025

65 East State 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)