



OHIO AUDITOR OF STATE  
KEITH FABER





## BASIC AUDIT REPORT

Gibsonburg Union Cemetery  
Sandusky County  
621 South Ludwig Avenue,  
Gibsonburg, Ohio 43431

We have completed certain procedures in accordance with Ohio Rev. Code § 117.01(G) to the accounting records and related documents of Gibsonburg Union Cemetery, Sandusky County, Ohio (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. We noted the Cemetery has not provided its public records policy to the records custodian or manager, as required by **Ohio Rev. Code § 149.43(E)(2)**. We also noted the Cemetery's public records policy lists a former employee as public records custodian and has not been updated to list the current records custodian.

This could result in records requests not being fulfilled in accordance with Ohio law.

The Cemetery should update its public records policy to list its current records custodian. The Cemetery should also have written evidence that the public records policy was provided to the records custodian/manager.

2. We noted the Cemetery included a Certificate of Deposit (CD) balance of \$51,979 with receipts on its 2023 financial statement and also included the start-up transfer of \$51,000 as a disbursement on its 2023 financial statement. We also noted the Cemetery included start-up transfers totaling \$149,965 to open a money market savings account and a CD as disbursements on its 2024 financial statement.

Including these transactions caused the Cemetery's 2024 draft report not to foot properly. Transfers between bank accounts should not be included as receipts and disbursements on the Cemetery's year end financial statements.

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3. We noted the Fiscal Officer utilizes market value for his CD's on his monthly reconciliations rather than reporting at original cost until maturity. The difference created a net reconciling variance of (\$1,138) as of December 31, 2024. Cash-basis entities should report CD's at original cost until maturity. Interest earned should then be recorded as a receipt when received.
4. We noted disbursements reported in the Cemetery's 2024 HINKLE filing did not include \$3,672 in transactions that were reported in the Cemetery's ledgers and bank statements for the year ended in December 31, 2024. Amounts reported in the Cemetery's annual report should agree to underlying documentation including ledgers and bank statements.
5. We noted the Cemetery's book balance was higher than the bank balance by \$373 as of December 31, 2024 after accounting for the variances noted above. While the amount only represents 0.17% of ending balances at December 31, 2024, unresolved reconciling errors can cause funds to be lost, stolen or miss accounted for. All reconciling items should be investigated and corrected.



Keith Faber  
Auditor of State  
Columbus, Ohio

April 17, 2025

# OHIO AUDITOR OF STATE KEITH FABER



GIBSONBURG UNION CEMETERY

SANDUSKY 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 5/8/2025

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)