



OHIO AUDITOR OF STATE
KEITH FABER





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BASIC AUDIT REPORT

Wellington Union Cemetery
Lorain County
115 Willard Memorial Square
Wellington, Ohio 44090

We have completed certain procedures in accordance with Ohio Rev. Code § 117.01(G) to the accounting records and related documents of Wellington Union Cemetery, Lorain 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 § 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 § 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 § 145.03(A)** creates the public employee retirement system for public employees of the state and several local authorities mentioned in section 145.01 of the Revised Code. Membership in the system is compulsory upon being employed and shall continue as long as public employment continues.

Ohio Rev. Code § 145.01(A)(1) defines a public employee as any person holding an office, not elective, under the state or any county, township, municipal corporation, park district, conservancy district, sanitary district, health district, metropolitan housing authority, state retirement board, Ohio history connection, public library, county law library, union cemetery, joint hospital, institutional commissary, state university, or board, bureau, commission, council, committee, authority, or administrative body as the same are, or have been, created by action of the general assembly or by the legislative authority of any of the units of local government named in division (A)(1) of this section, or employed and paid in whole or in part by the state or any of the authorities named in division (A)(1) of this section in any capacity not covered by section 742.01, 3307.01, 3309.01, or 5505.01 of the Revised Code.

During 2023 and 2022, employees of the Cemetery were not properly enrolled in the Ohio Public Employees Retirement System (OPERS).

This matter has been referred to OPERS.

Current Year Observations (Continued)

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.

The Cemetery has no formal written policy that would demonstrate compliance with the Ohio Revised Code. This could result in records requests not being fulfilled in accordance with Ohio law.

3. **Ohio Rev. Code § 149.43(B)(2)** requires a public office also to have available a copy of its current records retention schedule at a location readily available to the public.

The Cemetery does not have a current records retention schedule readily available to the public.

Current Status of Matters Reported in our Prior Engagement

1. The prior basic audit for the years ended December 31, 2021 and 2020 disclosed the observations above. Those items were repeated for year ended December 31, 2023 and 2022.
2. The prior basic audit noted that the Cemetery failed to file its annual financial reports by the required deadlines of March 1, 2022 and March 1, 2021. This finding was fully corrected.
3. The prior basic audit noted actual expenditures exceeded appropriations at December 31, 2021. This finding was fully corrected.
4. The prior basic audit noted the Cemetery certified an incorrect unencumbered fund balance in the General Fund and Capital Projects Fund to the County auditor as of January 1, 2021. This finding was fully corrected.

KEITH FABER
Ohio Auditor of State



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

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WELLINGTON UNION CEMETERY

LORAIN 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 7/1/2025

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This report is a matter of public record and is available online at
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