



OHIO AUDITOR OF STATE  
**KEITH FABER**





## BASIC AUDIT REPORT

Wharton-Richland Union Cemetery  
Wyandot County  
P.O. Box 266  
Wharton, OH 43359-0266

We have completed certain procedures in accordance with Ohio Rev. Code § 117.01(G) to the accounting records and related documents of the Wharton-Richland Union Cemetery, Wyandot 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 does not have an adopted records retention schedule policy. It therefore cannot have a copy of said policy available to the public. **Ohio Rev. Code § 109.43(B)(2)** states, in part, a public office also "shall have available a copy of its current records retention schedule at a location readily available to the public." Failure to have and follow records retention schedule could result in public records being disposed of prematurely. The Cemetery should implement procedures to provide the appropriate policy is approved to help avoid issues with public records requests.

The Ohio History Connection provides suggested records retention schedules to aide local governments in creating and adopting their own records retention schedule. Information regarding these model retention schedules is available at the following web address: <https://www.ohiohistory.org/learn/archives-library/state-archives/local-government-recordsprogram/local-government-records-publications-amp-forms>.

2. We noted the Cemetery's 2024 financial report was not filed until May 8, 2025. **Ohio Revised. Code § 117.38** states each public office, other than a state agency, shall file a financial report for each fiscal year. 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.

The 2024 financial report was not filed until May 8, 2025, which was not within the sixty days after the close of the fiscal year. Failure to file by the required date could result in the assessment of penalties against the Cemetery. The Cemetery should file the financial reports within sixty days after the close of the fiscal year.

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

In a prior audit for the years ended December 31, 2012 and 2011, we noted a \$50 receipt incorrectly posted to the General Fund instead of the Endowment fund. As of August 28, 2025, the error was still not corrected. Incorrectly posted receipts result in inaccurate fund cash balance information. The Fiscal Officer should post this adjustment and review transactions to ensure they are properly recorded.

KEITH FABER  
Ohio Auditor of State

*Tiffany L Ridenbaugh*

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

August 28, 2025

# OHIO AUDITOR OF STATE KEITH FABER



WHARTON-RICHLAND UNION CEMETERY

WYANDOT 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 9/11/2025

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)