



OHIO AUDITOR OF STATE
KEITH FABER



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Attica-Venice Township Joint Cemetery
Seneca County
14749 East Township Road 88
Attica, Ohio 44807-9498

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of Attica-Venice Township Joint Cemetery, Seneca County, Ohio (the Cemetery) for the years ended December 31, 2019 and 2018.

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, 2019 and 2018.

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. We noted the Cemetery has established a public records policy and the Cemetery's Fiscal Officer is the records custodian. Ohio Rev. Code §149.43(E)(2) requires the records custodian to acknowledge receipt of a copy of the public office's public records policy. However, no acknowledgment receipt was found indicating the records custodian received the public records policy. Failure to acknowledge receipt of a copy of the public office's public records policy resulted in noncompliance with Ohio Sunshine Laws. The District should obtain written evidence from the records custodian that the public records policy was received.
2. We noted the Cemetery did not display its public records policy within the Cemetery's main office or include it within its policy manual, as required by Ohio Rev. Code §149.43(E)(2). Failure to display its public records policy and include it within its policy manual resulted in noncompliance with Ohio Sunshine Laws. The Cemetery should ensure its public records policy is conspicuously displayed within the Cemetery's main office and included in its policy manual given to employees.

3. We noted the Cemetery does not have an adopted records retention schedule policy. Ohio Rev. Code § 149.43(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 a records retention schedule could result in public records being disposed of prematurely. The Cemetery should implement procedures to provide that appropriate policy is approved to help avoid issues with public records requests.



Keith Faber
Auditor of State

Columbus, Ohio

June 11, 2020

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ATTICA- VENICE TOWNSHIP JOINT CEMETERY

SENECA COUNTY

CLERK'S CERTIFICATION

This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
JULY 2, 2020**