



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



One Government Center, Suite 1420  
Toledo, Ohio 43604-2246  
(419) 245-2811 or (800) 443-9276  
NorthwestRegion@ohioauditor.gov

## BASIC AUDIT REPORT

Edon Union Cemetery District  
Williams County  
108 East Indiana Street  
P.O. Box 338  
Edon, Ohio 43518-0338

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of Edon Union Cemetery District, Williams County, Ohio (the Cemetery) for the years ended December 31, 2020 and 2019.

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, 2020 and 2019.

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. The Cemetery does not maintain a journal of cash activity. Only a check register is used to assemble its transactions. Ohio Admin. Code § 117-2-02(D) directs all public offices to maintain accounting records in a manual or computerized format. Such records should include a cash journal which typically containing the following: the amount, date, receipt number, check number, account code, and any other information necessary to properly classify the truncation. Failure to maintain the required accounting records could lead to misstated or unsupported annual financial reports. The Cemetery should maintain a cash journal of all receipts and disbursements. This journal then should be reconciled to the Cemetery's checking account activity on a monthly basis. Our prior audit also reported this deficiency.
2. We noted the Cemetery has not adopted a public records policy. Ohio Rev. Code § 149.43(E)(2) requires all public offices to adopt a public records policy. In adopting a public records policy under this division, a public office may obtain guidance from the model public records policy developed and provided to the public office by the attorney general under Ohio Rev. Code § 109.43. Failure to adopt a public records policy could lead to noncompliance with the Ohio Public Records Act when handling public records requests. The Cemetery should adopt a public records policy that is modeled after the example published by the Ohio Attorney General.

3. We noted the Cemetery has not adopted a 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 the appropriate policy is approved to help avoid issues with public requests.



Keith Faber  
Auditor of State  
Columbus, Ohio

April 23, 2021

# OHIO AUDITOR OF STATE KEITH FABER



**EDON UNION CEMETERY DISTRICT**

**WILLIAMS 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 5/6/2021**

88 East Broad 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)