



OHIO AUDITOR OF STATE
KEITH FABER



OHIO AUDITOR OF STATE KEITH FABER



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BASIC AUDIT REPORT

Hillgrove Union Cemetery
Montgomery County
1012 East Central Avenue
Miamisburg, Ohio 45342

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Hillgrove Union Cemetery, Montgomery County, (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 issue to report.

Current Year Observations

Ohio Rev. Code § 149.43(E)(2) requires the Cemetery to create a poster that describes its public records policy and post it in a conspicuous place in its primary office and in all locations where the Cemetery has branch offices. Additionally the Cemetery is required to distribute its public records policy to the employee who has been designated as the records custodian or records manager or otherwise has custody of the Cemetery's records. The employee is required to acknowledge receipt of the copy of the public records policy.

There was no indication that a public records poster was posted at all locations where Cemetery has an office, and the Cemetery was unable to provide documentation supporting that the Cemetery's records custodian or records manager had received a copy of the Cemetery's public records policy.

Policies and procedures should be established and implemented to verify the Cemetery's compliance with the all provisions of the Public Records Act.

A handwritten signature in black ink that reads "Keith Faber".

Keith Faber
Auditor of State
Columbus, Ohio

August 5, 2021

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HILLGROVE UNION CEMETERY

MONTGOMERY 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 8/19/2021

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