



OHIO AUDITOR OF STATE
KEITH FABER



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BASIC AUDIT REPORT

Barnes Joint Township Cemetery
Highland County
Lynchburg, Ohio 45142

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Barnes Joint Township Cemetery, Highland County, (the Cemetery) for the years ended December 31, 2021 and 2020.

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, 2021 and 2020.

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 inquired with Cemetery management and determined that the Cemetery did not have a records retention schedule during the engagement period and therefore could not make it readily available to the public as required by Ohio Rev. Code § 149.43(B)(2).

Current Status of Matters Reported in our Prior Engagement

1. Ohio Rev. Code § 117.38 requires non-GAAP entities to file their annual financial report with the Auditor of State within 60 days after the close of the fiscal year. The mandatory method for filing is via the Auditor of State's Hinkle Annual Financial Data Reporting System.

The Cemetery's 2018 annual financial report was initially filed on March 2, 2019 which was after the March 1, 2019 due date. The 2019 annual financial report was filed on March 15, 2020 which was after the March 1, 2020 due date. The has been corrected.

2. We inquired with Cemetery management and determined that the Cemetery did not have a records retention schedule during the engagement period and therefore could not make it readily available to the public as required by Ohio Rev. Code § 149.43(B)(2). We reported the same condition for the current audit in observation number 1 above.

3. Ohio Rev. Code §149.43(E)(2) requires the Cemetery to display in a conspicuous place a poster describing the Cemetery's Public Records Policy. The Cemetery did not have a poster displayed. This has been corrected.



Keith Faber
Auditor of State
Columbus, Ohio

October 19, 2022

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BARNES JOINT TOWNSHIP CEMETERY

HIGHLAND 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 11/10/2022

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This report is a matter of public record and is available online at
www.ohioauditor.gov