



OHIO AUDITOR OF STATE
KEITH FABER



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BASIC AUDIT REPORT

Germantown Union Cemetery
Montgomery County
P. O. Box 337
Germantown, Ohio 45327

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Germantown Union Cemetery, Montgomery 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 examined the bank reconciliation prepared as of December 31, 2021. It included a reconciling item of \$2,248, which results in fund balances exceeding actual available cash by this amount. The fiscal officer was able to determine this amount represented differences between recorded pension remittances to the Ohio Public Employees Retirement System (OPERS) and actual pension remittances paid to OPERS through the Cemetery's financial institution.

Reconciling cash is a critical control in assuring all transactions are posted accurately and in the proper accounting period. Unidentified differences result in inaccurate fund cash balance information, and conceivably could cause deficit spending. The fiscal officer should review transactions recorded since the last reconciliation and correct any errors.

2. Ohio Rev. Code Section 145.47(B) states, in part, the fiscal officer of each local authority subject to this chapter, shall transmit to the system for each contributor subsequent to the date of coverage an amount equal to the applicable per cent of each contributor's earnable salary at such intervals and in such form as the system shall require. A penalty shall be added when such report, together with warrants, checks, or electronic payments to cover the total amount due from the earnable salary of all amendable employees of such employee, is filed thirty or more days after the last day of such reporting period. We noted the OPERS withholding remittances due on November 1, 2021 in the amount of \$1,329 were not paid until December 31, 2021.

The Cemetery should implement procedures to verify withholding remittances are paid timely to avoid penalties and fees.

3. Ohio Rev. Code § 117.38 states, in part, each public office shall file a financial report for each fiscal year. The Auditor of State may prescribe forms by rule or may issue guidelines, or both, for such reports. 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 Auditor of State may extend the deadline for filing a financial report and establish terms and conditions for any such extension. The Cemetery filed its annual financial report for the year ended December 31, 2021 with the Auditor of State on March 7, 2022, which is after the 60 day filing deadline of March 1, 2022.

The Cemetery should implement procedures to verify their annual reports are filed with the Auditor of State within the sixty day deadline. If the Cemetery is unable to meet the filing deadline, management should seek an extension from the Auditor of State. Failure to timely file annual financial reports could result in users of the financial statements making decisions based on outdated information.

4. Ohio Rev. Code § 149.412, in part, establishes a records commission for each special taxing district that is a public office composed of, at a minimum, the chairperson, a fiscal representative, and a legal representative of the governing board of the special taxing district. The functions of the commission shall be to review applications for one-time disposal of obsolete records and schedules of records retention and disposition submitted by any employee of the special taxing district. The commissions may dispose of records pursuant to the procedure outlined in Ohio Rev. Code § 149.381. We noted the Cemetery did not apply for a one-time disposal of obsolete records with the records commissions for those disposed of in May 2020.

The Cemetery should implement procedures to assure that disposal of public records follows the procedures outlined above. Failure to follow these procedures increases the Cemetery's risk of prematurely disposing of essential documents.

5. Ohio Rev. Code § 149.43(E)(2) requires all public offices take certain actions with regard to their public record policy. Public offices must distribute their Public Records Policy to the employee who is the records custodian/manager or otherwise has custody of the records of that office and have that employee acknowledge receipt of the Public Records Policy.

The Cemetery has no formal written evidence of employee acknowledgement that the Public Records Policy was provided to the records custodian/manager.

The policy shall be distributed to the records custodian/manager and the Cemetery should have a written acknowledgement of receipt from the records custodian/manager. Failure to do so could result in the improper application of the Public Records Policy in response to public records requests.

6. We examined the accounting records for the years ended December 31, 2021 and 2020. We noted that the Cemetery did not record a corresponding Capital Outlay Disbursement and Proceeds of Lease each in the amount of \$11,965 during 2021 related to the inception of a lease agreement with First National Bank for a lawn mower.

Policies and procedures should be developed and implemented by the Cemetery to verify that all receipts and disbursements are posted in the accounting records. The Cemetery should review postings each month and again at the end of the fiscal year to verify that all amounts are posted correctly. Failure to do so could result in the accounting records being incomplete.

A handwritten signature in black ink that reads "Keith Faber". The signature is written in a cursive, flowing style.

Keith Faber
Auditor of State
Columbus, Ohio

September 13, 2022

OHIO AUDITOR OF STATE KEITH FABER



GERMANTOWN 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 9/27/2022

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This report is a matter of public record and is available online at
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