



**WHARTON-RICHLAND UNION CEMETERY
WYANDOT COUNTY**

BASIC AUDIT

FOR THE YEARS ENDED DECEMBER 31, 2022-2021

OHIO AUDITOR OF STATE KEITH FABER



88 East Broad Street
Columbus, Ohio 43215
ContactUs@ohioauditor.gov
(800) 282-0370

Wharton-Richland Union Cemetery
Wyandot County
P.O. Box 266
Wharton, OH 43359-0266

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of Wharton-Richland Union Cemetery, Wyandot County, Ohio (the Cemetery) for the years ended December 31, 2022 and 2021.

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, 2022 and 2021.

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 significant compliance or accounting issues to report.

Current Year Observations

1. We noted the Cemetery does not have an adopted records retention schedule. It therefore cannot have a copy of said schedule available to the public. **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 records retention schedule could result in public records being disposed of prematurely. The Cemetery should implement procedures to ensure the appropriate schedule is approved to help avoid issues with public records requests.

The Ohio History Connection provides suggested records retention scheduled to aide local governments in creating and adopting their own records retention schedule. Information regarding these model retention schedules is available at the following web address:

<https://www.ohiohistory.org/learn/archives-library/state-archives/local-government-records-program/local-government-records-publications-amp-forms>.

2. We noted the Cemetery's annual financial report for the year ended December 31, 2022 was not filed within the sixty days after the close of the fiscal year as required by **Ohio Revised. Code § 117.38**.

Failure to file a complete report by the required date could result in penalties of \$25 per day up to a maximum of \$750. The Cemetery should implement policies and procedures to ensure a complete report filing is made within sixty days after the close of the fiscal year.

Current Status of Matter Reported in our Prior Engagement

In a prior audit for the years ended December 31, 2012 and 2011, we noted a \$50 receipt incorrectly posted to the General fund instead of the Endowment fund. As of June 22, 2023, the error was still not corrected. Incorrectly posted receipts result in inaccurate fund cash balance information. The Fiscal Officer should post this adjustment and review transactions to ensure they are properly recorded.



Keith Faber
Auditor of State
Columbus, Ohio

June 23, 2023

OHIO AUDITOR OF STATE KEITH FABER



WHARTON-RICHLAND UNION CEMETERY

WYANDOT 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 7/18/2023

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