



OHIO AUDITOR OF STATE
KEITH FABER





BASIC AUDIT REPORT

Geneva Union Cemetery District
Ashtabula County
P.O. Box 474
Geneva, Ohio 44041

We have completed certain procedures in accordance with Ohio Rev. Code § 117.01(G) to the accounting records and related documents of the Geneva Union Cemetery District, Ashtabula County, (the Cemetery) for the years ended December 31, 2024 and 2023.

Our procedures were designed solely to satisfy the audit requirements of Ohio Rev. Code § 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, 2024 and 2023.

The Cemetery's management is responsible for preparing and maintaining its accounting records and related documents. Our responsibility under Ohio Rev. Code § 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).
2. We reviewed the Apportionment Sheet from Ashtabula County for the Real Property and Manufactured Homes Real Estate Taxes and noted the Cemetery only received \$7,048.88 of the total of the \$8,007.83 from the Village of Geneva-on-the-Lake. The difference is due to an ongoing disagreement between the Village and the Cemetery regarding tax millage which is currently being addressed by legal counsel.

Current Status of Matters Reported in our Prior Engagement

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). This matter was repeated for the years ended December 31, 2024 and 2023.



Keith Faber
Auditor of State
Columbus, Ohio

May 7, 2025

OHIO AUDITOR OF STATE KEITH FABER



GENEVA UNION CEMETERY DISTRICT

ASHTABULA 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 5/20/2025

65 East State 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