



OHIO AUDITOR OF STATE
KEITH FABER





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BASIC AUDIT REPORT

Hubbard Union Cemetery
Trumbull County
210 Oakdale
Hubbard, Ohio 44425

We have completed certain procedures in accordance with Ohio Rev. Code § 117.01(G) to the accounting records and related documents of the Hubbard Union Cemetery, Trumbull 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 examined the cashbook and bank statements as of December 31, 2024. The private purpose trust fund bank balance on December 31, 2024, was \$12,144 and the reported financial statement fund cash balance was \$12,144. The fiscal officer was unable to provide a related cashbook. There was also no documentation of the board's review of bank statements and cashbooks for all accounts.

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 ensure all transactions are recorded and reconciled to the bank accounts.

Also, the Cemetery's small size requires governing board involvement with critical accounting processes (such as bank reconciliation) to compensate for the inability to segregate these duties. The absence of these reviews may be a weakness in internal accounting control, resulting in inaccurate cash balances, or even undetected theft.

2. Exceptions were noted for the Sunshine Law requirements as set forth by ORC § 149 as follows:
 - The Cemetery could not provide copies of the public records policy required by Ohio Rev. Code § 149.43(E)(2) or the records retention schedule required by Ohio Rev. Code § 149.43(B)(2).
 - The Cemetery could not provide minutes of Board meetings held during 2023 and 2024 as required by Ohio Rev. Code § 121.22(C).

Efficient • Effective • Transparent

Failure to have proper policies in place could result in records request not being fulfilled in accordance with Ohio law as well as properly disclosing formal actions of the Board to the public. Policies and Procedures should be established and implemented to verify that all Board meetings are held in accordance with the Ohio Sunshine Laws. The cemetery should establish a public records policy. The policy should be distributed to the records custodian/manager and the Cemetery should have a written acknowledgement of receipt from the records custodian/manager. In addition, a poster describing the public records policy should be conspicuously displayed in all of the Cemetery's branch offices and the public records policy should be included in policy manuals or handbooks if any exist.

3. We noted the Cemetery filed its fiscal year 2023 and 2024 financial report via the Hinkle Annual Financial Data Reporting System (Hinkle System) on August 12, 2025, which was not by the required date. Ohio Rev. Code Section 117.38 provides that each public office shall file a financial report for each fiscal year. Auditor of State Bulletin 2015-007 states that beginning with 2015 financial report filings, all entities required to file with the AOS must file electronically via the Hinkle System unless a waiver has been approved by the AOS for the applicable filing year. The report must be filed within 60 days of fiscal year end. The Cemetery should file its annual report by the required deadline.

Current Status of Matters Reported in our Prior Engagement

1. Prior engagement matters for cash reconciliation and sunshine law requirements repeated at numbers 1 and 2 above.

KEITH FABER
Ohio Auditor of State



Tiffany L. Ridenbaugh, CPA, CFE, CGFM
Chief Deputy Auditor

October 27, 2025

OHIO AUDITOR OF STATE KEITH FABER



HUBBARD UNION CEMETERY

TRUMBULL 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 11/13/2025

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