



**GREENLAWN UNION CEMETERY
ASHLAND COUNTY**

BASIC AUDIT

FOR THE YEARS ENDED DECEMBER 31, 2019 AND 2018

OHIO AUDITOR OF STATE KEITH FABER



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Greenlawn Union Cemetery
Ashland County
127 Oak Drive
Loudonville, Ohio 44842

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Greenlawn Union Cemetery, Ashland County, Ohio, (the Cemetery) for the years ended December 31, 2019 and 2018.

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, 2019 and 2018.

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 issues to report.

Current Year Observations

1. **Ohio Rev. Code § 117.38** requires the Cemetery to file a financial report for each fiscal year with the auditor of state within sixty days after the close of the fiscal year, and Auditor of State Bulletin 2015-007 requires annual financial statements to be filed via the Hinkle System. We noted the Cemetery filed its 2018 and 2019 annual financial reports via the Hinkle system within the required timeframe; however, the reports did not include the notes to the financial statements as required. The Cemetery filed corrected 2018 and 2019 annual financial reports on March 26, 2020 and March 30, 2020, respectively. The Cemetery should ensure annual financial reports, including the notes to the financial statements, are filed with the Hinkle System by the required deadline.
2. We noted the Cemetery did not adopt a public records policy. **Ohio Rev. Code § 149.43(E)(2)** requires all public offices to adopt a public records policy in compliance with this section for responding to public records requests. In adopting a public records policy under this division, a public office may obtain guidance from the model public records policy developed and provided to the public office by the attorney general under section 109.43 of the Revised Code.

Current Year Observations – (Continued)

3. We noted the Cemetery did not adopt a records retention schedule. **Ohio Rev. Code § 149.43(B)(2)** requires a public office to have available a copy of its current records retention schedule at a location readily available to the public.



Keith Faber
Auditor of State

Columbus, Ohio

April 9, 2020

OHIO AUDITOR OF STATE KEITH FABER



GREENLAWN UNION CEMETERY

ASHLAND COUNTY

CLERK'S CERTIFICATION

This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
APRIL 23, 2020**