



OHIO AUDITOR OF STATE
KEITH FABER



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Highland Union Cemetery
Jefferson County
PO Box 394
Mount Pleasant, Ohio 43939

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Highland Union Cemetery, Jefferson County, (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 or accounting issues to report.

Current Year Observations

1. The Cemetery failed to adopt a public records policy and records retention schedule in accordance with **Ohio Rev. Code § 149.43**. The Cemetery should adopt a public records policy as well as a records retention schedule and properly distribute the policy to help ensure those making public records requests and those handling requests are aware of the Cemetery's procedures.
2. **Ohio Rev. Code § 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 Annual Financial Data Reporting System (Hinkle System) unless a waiver has been approved by the AOS for the applicable filing year. In order for a filing to be complete, it must include Statement(s) (or Combined Statement(s)) of Receipts, Disbursements and Changes in Fund Balances – Governmental, Proprietary and Fiduciary, as applicable, and Notes to the Basic Financial Statements. The report must be filed within 60 days of fiscal year end. The Cemetery prepared its financial statements in accordance with standards established by the Auditor of State for governmental entities not required to prepare annual reports in accordance with generally accepted accounting principles, and filed a report via the Hinkle System, however, the 2019 and 2018 reports were not filed by the required dates. Pursuant to Ohio Revised Code Section 117.38 and Auditor of State Bulletin 2015-007, the Cemetery can be fined \$25/day (up to \$750 maximum). When the Cemetery files the annual report through the Hinkle system, they should be sure to file by the required deadline. This may help ensure the annual financial reporting requirement has been met.
3. Ohio Public Employees Retirement System (OPERS) withholdings were not remitted timely at December 31, 2019. The retirement withholdings were due January 30, 2020 and remitted on February 5, 2020. The Cemetery should pay remittances in a timely manner.

Current Status of Matters Reported in our Prior Engagement

1. The filing of the annual financial report matter reported as item 2 above was also reported in our prior audit for the years ended December 31, 2017 and 2016.

A handwritten signature in black ink that reads "Keith Faber". The signature is written in a cursive style with a large, prominent "K" and "F".

Keith Faber
Auditor of State

Columbus, Ohio

May 14, 2020

OHIO AUDITOR OF STATE KEITH FABER



HIGHLAND UNION CEMETERY

JEFFERSON 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
MAY 28, 2020**