



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



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Maple Grove Union Cemetery  
Champaign County  
176 S. Main Street  
Mechanicsburg, Ohio 43044

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Maple Grove Union Cemetery, Champaign 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. We noted the Cemetery did not have an approved public records policy. **Ohio Rev. Code §149.43(E)(2)**, states, "all public offices shall 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. Except as otherwise provided in this section, the policy may not limit the number of public records that the public office will make available to a single person, may not limit the number of public records that it will make available during a fixed period of time, and may not establish a fixed period of time before it will respond to a request for inspection or copying of public records, unless that period is less than eight hours. The public office shall distribute the public records policy adopted by the public office under this division to the employee of the public office who is the records custodian or records manager or otherwise has custody of the records of that office. The public office shall require that employee to acknowledge receipt of the copy of the public records policy. The public office shall create a poster that describes its public records policy and shall post the poster in a conspicuous place in the public office and in all locations where the public office has branch offices. The public office may post its public records policy on the internet web site of the public office if the public office maintains an internet web site. A public office that has established a manual or handbook of its general policies and procedures for all employees of the public office shall include the public records policy of the public office in the manual or handbook." The Cemetery should approve a public records policy to help avoid issues with public record requests.

### Current Year Observations

2. We noted the Cemetery does not have an adopted records retention schedule policy. **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.” The Cemetery did not have an approved records retention schedule on file as required. Failure to have and follow a records retention schedule could result in public records being disposed of prematurely. The Cemetery should implement procedures to provide that appropriate policies/schedules are approved to help avoid issues with public records requests.
3. We noted the Board of Trustees did not approve the sale of two lots during the period. The Cemetery’s procedures include Board approval, in the minutes, of lots at the next scheduled meeting. The Cemetery should implement procedures to verify approval of lot sales are completed and documented in the minutes to help prevent loss of funds and improve monitoring of financial transactions.

### Current Status of Matters Reported in our Prior Engagement

4. Our prior audit, for the years ended December 31, 2017 and 2016, included a finding for deficiencies in financial reporting. The Cemetery has now implemented a new accounting system; however the Cemetery continued to report homestead and rollback receipts as tax revenue rather than intergovernmental revenues. Additionally, the Cemetery continued to improperly report fund classifications and fund balances as required by Governmental Accounting Standards Board (GASB) Statement No. 54, Fund Balance Reporting and Governmental Fund Type Definitions. Failure to correctly classify accounts and funds in the accounting records and financial statements may impact the users' understanding of the financial operations, the Cemetery Board's ability to make sound financial decisions, and could result in materially misstated reports. The Cemetery should have procedures in place to provide for accurate and complete recording of financial activity and balances in the accounting records and financial statements to assist in the effective management and reporting of financial resources.



Keith Faber  
Auditor of State  
Columbus, Ohio

May 14, 2020

OHIO AUDITOR OF STATE  
**KEITH FABER**



**MAPLE GROVE UNION CEMETERY**

**CHAMPAIGN 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 26, 2020**