



OHIO AUDITOR OF STATE
KEITH FABER



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Corporate Centre of Blue Ash
11117 Kenwood Road
Blue Ash, Ohio 45242-1817
(513) 361-8550 or (800) 368-7419
SouthwestRegion@ohioauditor.gov

BASIC AUDIT REPORT

Beaver Union Cemetery
Pike County
5451 Beaver Pike
Beaver, Ohio 45613

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Beaver Union Cemetery, Pike County, (the Cemetery) for the years ended December 31, 2020 and 2019.

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, 2020 & 2019.

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 examined the bank reconciliation prepared as of December 31, 2020. It included an unexplained reconciling item of \$206.47, which resulted in actual available cash in the bank exceeding the fund balance reported in the Cemetery's accounting records by this amount.

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 review transactions recorded since the last reconciliation and correct the error. Our prior audit also reported this deficiency.

2. Ohio Rev. Code § 149.43 (B)(2) requires public entities to have a Records Retention Schedule. The Cemetery did not have a Records Retention Schedule.
3. Ohio Rev. Code § 149.43 (E)(2) requires public entities provide written evidence that the Public Records Policy was provided to the records custodian/manager. The Cemetery did not have written documentation.

Current Status of Matters Reported in our Prior Engagement

4. Our prior audit for the years ended December 31, 2018 and 2017 included an observation regarding bank reconciliations not being prepared accurately or timely. The bank reconciliations are now prepared timely, but still inaccurately per our review.
5. The prior year audit for the years ended December 31, 2018 and 2017, also included an observation that the Cemetery did not file financial information in the Hinkle system within 60 days after the close of the fiscal year for fiscal years ended December 2018 and 2017 as required by Ohio Rev. Code Section 117.38. We reviewed the filing dates for the fiscal years ended December 31, 2020 and 2019 and noted the Cemetery filed before the 60 day deadline.



Keith Faber
Auditor of State
Columbus, Ohio

November 8, 2021

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BEAVER UNION CEMETERY

PIKE 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 11/18/2021

88 East Broad 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
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