



OHIO AUDITOR OF STATE
KEITH FABER



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BASIC AUDIT REPORT

Andover Union Cemetery
Ashtabula County
134 Maple Street
P.O. Box 591
Andover, Ohio 44003

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Andover Union Cemetery, Ashtabula County, (the Cemetery) for the years ended December 31, 2021 and 2020.

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, 2021 and 2020.

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 no significant compliance or accounting issues to report.

Current Status of Matters Reported in our Prior Engagement

1. We inquired with Cemetery management and determined that the Cemetery did not have a public records policy during the engagement period as required by Ohio Rev. Code § 149.43(E)(2). This item was corrected for the years end December 31, 2021 and 2020.
2. We inquired with Cemetery management and determined that the Cemetery did not have a records retention policy during the engagement period as required by Ohio Rev. Code § 149.43(B)(2). This item was corrected for the years end December 31, 2021 and 2020.
3. We inquired with Cemetery management and determined that the Cemetery did not have a public records policy during the engagement period and therefore could not provide it to the records custodian/manager as required by Ohio Rev. Code § 149.43(E)(2). This item was corrected for the years end December 31, 2021 and 2020.
4. We inquired with Cemetery management and determined that the Cemetery did not have a public records policy poster during the engagement period as required by Ohio Rev. Code § 149.43(E)(2). This item was corrected for the years end December 31, 2021 and 2020.
5. We inquired with Cemetery management and determined that the Cemetery did not have a public records policy during the engagement period therefore it could not be included in a policy manual as required by Ohio Rev. Code § 149.43(E)(2). This item was corrected for the years end December 31, 2021 and 2020.

6. We noted the Cemetery did not file its annual financial reports in a timely manner. Ohio Rev. Code § 117.38 requires cash-basis entities to file annual financial reports with the Auditor of State within 60 days of the fiscal year end. The Cemetery's filings for the year ended December 31, 2018 was filed on March 5, 2019, which is past the required due date. This item was corrected for the years end December 31, 2021 and 2020.



Keith Faber
Auditor of State
Columbus, Ohio

November 3, 2022

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ANDOVER UNION CEMETERY

ASHTABULA 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 11/29/2022

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