



OHIO AUDITOR OF STATE
KEITH FABER



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BASIC AUDIT REPORT

Bloomfield District Cemetery
Morrow County
Sparta, Ohio 43350

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Bloomfield District Cemetery, Morrow 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 the following significant compliance or accounting issues to report.

Current Year Observations

1. We noted that all three cemetery employees pay into social security rather than the Ohio Public Employees Retirement System (OPERS) as required by **Ohio Rev. Code § 145.03(A)**. Additionally, there is no support to verify that an exemption for OPERS was granted under the exemption from compulsory membership under **Ohio Rev. Code § 145.034**. Without this exemption, all employees performing work on behalf of the Cemetery are required to collect and submit payment to OPERS. Accordingly, we will refer this matter to the Ohio Public Employees Retirement System.
2. The Cemetery does not have a public records policy as required by **Ohio Rev. Code § 149.43(E)(2)**. **Ohio Rev. Code § 149.43(E)(2)** requires that all public offices shall adopt a public records policy in compliance with **Ohio Rev. Code § 149.43** for responding to public records requests. Failure to maintain a public records policy could result in not properly providing records for public inspection, improperly handling of public records requests, or inadvertently providing information that is confidential and not subject to public record requests. The Cemetery should adopt a public records policy and take all actions required regarding it under **Ohio Rev. Code § 149.43**.

Current Year Observations (Continued)

3. The Cemetery does not have an established and adopted/approved records retention schedule/policy as required by **Ohio Rev. Code § 149.43(B)(2)**. **Ohio Rev. Code § 149.43(B)(2)** requires that a public office or the person responsible for public records shall organize and maintain public records in a manner that they can be made available for inspection or copying and that a public office shall have available a copy of its current records retention schedule at a location readily available to the public. Failure to maintain a records retention policy could result in records being destroyed that are not permitted, or being destroyed before they are permitted. The Cemetery should appropriately establish and approve/adopt a records retention schedule/policy and have the records retention schedule at a location readily available to the public.
4. **Ohio Rev. Code § 117.38** states that public offices reporting on a cash basis must file annual reports with the Auditor of State's HINKLE system within 60 days of the close of the fiscal year end. We noted the Cemetery did not file its annual financial reports to the HINKLE system for the fiscal year ending December 31, 2020, until March 5, 2021. The deadline for the Cemetery to file their annual financial report was on March 1, 2021.
5. Sound financial reporting is the responsibility of the Cemetery and is essential to ensure the information provided to the readers of the financial statements is complete and accurate. We noted four duplicate receipts collected during fiscal year ending December 31, 2021 were not dated and the filed Hinkle report for fiscal years 2021 and 2020 were missing beginning balances and accurate ending balances. Lack of failure of controls over posting financial transactions can result in errors and irregularities that may go undetected, decreasing the reliability of financial data throughout the year.



Keith Faber
Auditor of State
Columbus, Ohio

October 13, 2022

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BLOOMFIELD DISTRICT CEMETERY

MORROW 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 11/10/2022

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