



OHIO AUDITOR OF STATE
KEITH FABER



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Chestnut Grove Union Cemetery
Cuyahoga County
7789 Lewis Road
Olmsted Falls, Ohio 44138

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Chestnut Grove Union Cemetery, Cuyahoga County, Ohio (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. **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 filed their December 31, 2021 annual report on May 6, 2022 and their December 31, 2020 annual report on May 10, 2022, which was not filed within 60 days of year end.

We recommend the Cemetery file the financial statements and notes to the financial statements within 60 days of the fiscal year end.

2. **Ohio Rev. Code § 149.43 (E)(2)** states, in part: "All public offices shall adopt a public records policy in compliance with this section for responding to public records requests."

The Cemetery has not adopted a public records policy as required by the aforementioned Ohio Rev. Code section.

The Cemetery should adopt a public records policy compliant with the aforementioned Ohio Revised Code Section.

A handwritten signature in black ink that reads "Keith Faber".

Keith Faber
Auditor of State
Columbus, Ohio

June 22, 2022

OHIO AUDITOR OF STATE KEITH FABER



CHESTNUT GROVE UNION CEMETERY

CUYAHOGA 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 7/5/2022

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
www.ohioauditor.gov