



OHIO AUDITOR OF STATE
KEITH FABER



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BASIC AUDIT REPORT

Greenmound Union Cemetery District
Darke County
P.O. Box 314
New Madison, Ohio 45346

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Greenmound Union Cemetery District, Darke County, (the Cemetery) for the years ended December 31, 2022 and 2021.

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, 2022 and 2021.

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 issue to report.

Current Year Observation

1. During 2022 and 2021, the Cemetery paid various individuals for mowing, helping with funerals, trimming, and pouring foundations. These individuals were paid an agreed-upon rate as established by the Board of Trustees. However, the Cemetery did not have a contract or agreement in place with these individuals documenting that they were independent contractors, and these individuals were not treated as employees of the Cemetery. The Cemetery issued 1099's to these individuals.

The Cemetery should consult with their legal counsel and the IRS to determine if the Cemetery workers should be considered employees or independent contractors and, if employees, determine if a state retirement system or social security and/or other deductions should be made. If determined to be employees, the Cemetery should contact OPERS and the IRS to rectify the situation. Also, if determined to be employees, the Cemetery mowers and additional workers should be issued W-2 forms for each applicable year.

Current Status of Matters Reported in our Prior Engagement

1. Our prior basic audit report for the years ended December 31, 2020 and 2019 noted that the Cemetery did not have a public records policy. The lack of a public records policy also indicated the Cemetery could not further comply with Ohio Rev. Code §149.43 (E)(2) (provide the policy to the records custodian/manager; include the policy in the policy manual or handbook, if applicable; or display the policy in the public office and in all branches of the Cemetery).

Current Status of Matters Reported in our Prior Engagement (Continued):

Our prior basic audit also noted that the Cemetery did not have a records retention schedule/policy and did not incorporate budgeted receipts into the manual accounting system. These matters/issues have been corrected and will not be repeated for the years ended December 31, 2022 and 2021.

2. Our prior basic audit report for the years ended December 31, 2020 and 2019 noted that the Cemetery did not appropriately treat paid workers as employees or independent contractors, as applicable. During our testing procedures for 2022 and 2021, we noted this was not corrected and therefore this issue will be repeated above as Current Year Observation Number 1.



Keith Faber
Auditor of State
Columbus, Ohio

August 14, 2023

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GREENMOUND UNION CEMETERY DISTRICT

DARKE 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 8/29/2023

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