



OHIO AUDITOR OF STATE  
**KEITH FABER**





# 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, 2023, and 2022.

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, 2023 and 2022.

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. 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 requests. The Cemetery should adopt a public records policy and take all actions required regarding it under **Ohio Rev. Code 149.43**.
2. 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.

3. 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 the filed Hinkle report for fiscal years 2023 and 2022 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

September 12, 2024

# OHIO AUDITOR OF STATE KEITH FABER



**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 9/26/2024**

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This report is a matter of public record and is available online at  
[www.ohioauditor.gov](http://www.ohioauditor.gov)