



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



65 East State Street  
Columbus, Ohio 43215  
ContactUs@ohioauditor.gov  
800-282-0370

## BASIC AUDIT REPORT

Greenville Union Cemetery  
Darke County  
Greenville, Ohio 45331

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Greenville Union Cemetery, Darke 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 issue to report.

### Current Year Observation

Ohio Rev. Code § 117.38 requires entities to file their financial information in the Auditor of State HINKLE system within 60 days after the close of the fiscal year. The Cemetery did not file the 2022 annual financial report timely within 60 days after fiscal year end. The 2022 report was filed on March 2, 2023, with a due date of March 1, 2023.

### Current Status of Matter Reported in our Prior Engagement

Our prior basic audit for the years ended December 31, 2021 and 2020 noted that the Cemetery did not file their financial information in the Auditor of State HINKLE system within 60 days after the close of the fiscal year. This issue was not corrected and will be repeated as a current year observation above.

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

Keith Faber  
Auditor of State  
Columbus, Ohio

September 20, 2024

# OHIO AUDITOR OF STATE KEITH FABER



**GREENVILLE UNION CEMETERY**

**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 10/8/2024**

65 East State 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](http://www.ohioauditor.gov)