



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

New Holland Union Cemetery  
26160 Egypt Pike  
Pickaway County  
New Holland, Ohio 43145

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the New Holland Union Cemetery, Pickaway County, (the Cemetery) for the years ended December 31, 2023 and December 31, 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 December 31, 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 Status of Matters Reported in our Prior Engagement

1. The Cemetery did not adopt a public records policy. **Ohio Rev. Code § 149.43(E)(2)** requires all public offices to adopt a public records policy in compliance with this section for responding to public records requests. The Cemetery should properly adopt a public records policy and take all actions statutorily required by **Ohio Rev. Code § 149.43**. Failure to establish and maintain a public records policy may result in records of the Cemetery not being available for public inspection or requests and could lead to noncompliance with the Ohio Revised Code.
2. The Cemetery did not establish a records retention schedule. **Ohio Rev. Code § 149.43(B)** provides 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. Public offices shall have available a copy of their current records retention schedule at a location readily available to the public. The Cemetery should appropriately establish and approve/adopt a records retention schedule and have the records retention schedule at a location readily available to the public. Failure to have and follow a records retention schedule could result in public records being disposed of prematurely.

A handwritten signature in black ink that reads "Keith Faber". The signature is written in a cursive, flowing style.

Keith Faber  
Auditor of State  
Columbus, Ohio

October 30, 2024

# OHIO AUDITOR OF STATE KEITH FABER



**NEW HOLLAND UNION CEMETERY**

**PICKAWAY 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 11/12/2024**

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)