



OHIO AUDITOR OF STATE
KEITH FABER



OHIO AUDITOR OF STATE KEITH FABER



53 Johnson Road
The Plains, Ohio 45780-1231
(740) 594-3300 or (800) 441-1389
SoutheastRegion@ohioauditor.gov

Greenmont Union Cemetery
Harrison County
31075 Campbell Road
Freeport, Ohio 43973

We have completed certain procedures in accordance with Ohio Rev. Code § 117.01(G) to the accounting records and related documents of the Greenmont Union Cemetery, Harrison County, Ohio (the Cemetery), for the years ended December 31, 2019 and 2018.

Our procedures were designed solely to satisfy the audit requirements of Ohio Rev. Code § 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, 2019 and 2018.

The Cemetery's management is responsible for preparing and maintaining its accounting records and related documents. Our responsibility under Ohio Rev. Code § 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** states that public offices reporting on a cash basis must file annual reports with the Auditor of State's HINKLE system within 60 days of the close of the fiscal year end. The Cemetery did not file within the required time period as the 2018 financial report due on March 1, 2019, was not filed until February 7, 2020. The Cemetery should file complete financial statements in the HINKLE system prior to the due date.
2. **Ohio Rev. Code § 121.22(F)** requires that every public body, by rule, shall establish a reasonable method whereby any person may determine the time and place of all regularly scheduled meetings and the time, place, and purpose of all special meetings. The Cemetery did not establish a reasonable method of notifying the public of all meetings. The Cemetery should establish a reasonable method of notifying the public of all meetings including posting the meeting schedule in a conspicuous location, the use of newspaper advertisements, or reporting scheduled meetings on Cemetery affiliated websites, etc.
3. We noted the Cemetery has not adopted a public records policy in accordance with **Ohio Rev. Code § 149.43(E)(2)** or adopted a formal records retention schedule in accordance with **Ohio Rev. Code § 149.43(B)(2)**. The Cemetery should establish a public records policy and a records retention schedule in accordance with the aforementioned Ohio Revised Code.

Current Year Observations (Continued)

4. Supporting documentation (tax remittance files) should be maintained to substantiate payroll tax payments made by the Cemetery. Supporting documentation was not available for the federal tax and state tax payments made by the Cemetery owed in January 2020 for 2019. The Cemetery should take the necessary corrective action to ensure that supporting documentation is maintained to support payroll tax payments made by the Cemetery.



Keith Faber
Auditor of State
Columbus, Ohio

August 7, 2020

OHIO AUDITOR OF STATE KEITH FABER



GREENMONT UNION CEMETERY

HARRISON 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 8/20/2020

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