



**NEW HOLLAND UNION CEMETERY
PICKAWAY COUNTY**

BASIC AUDIT

FOR THE YEARS ENDED DECEMBER 31, 2019-2018

OHIO AUDITOR OF STATE KEITH FABER



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New Holland Union Cemetery
Pickaway County
PO Box 75
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, 2019 and 2018.

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, 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 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 did not have an approved public records request policy in accordance with **Ohio Rev. Code § 149.43(E)(2)** or a records retention schedule in accordance with **Ohio Rev. Code §149.43(B)(2)**. The Cemetery should adopt a public records request policy and should create a records retention schedule to be approved by the Board and filed with the Ohio History Connection. Additionally, the Cemetery should display a poster that describes the approved public records policy in a conspicuous place in Cemetery's public office as required by **Ohio Rev. Code §149.43(E)(2)**.

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

Keith Faber
Auditor of State

Columbus, Ohio

August 14, 2020

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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 9/1/2020

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Phone: 614-466-4514 or 800-282-0370

This report is a matter of public record and is available online at
www.ohioauditor.gov