



OHIO AUDITOR OF STATE  
**KEITH FABER**





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Salem Township Union Cemetery  
Tuscarawas County  
12371 SR 36  
Port Washington, Ohio 43837

We have completed certain procedures in accordance with Ohio Rev. Code § 117.01(G) to the accounting records and related documents of the Salem Township Union Cemetery, Tuscarawas 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 § 149.43(E)(2) states public offices shall adopt a public records policy in compliance with this section for responding to public records requests. In adopting a public records policy under this division, a public office may obtain guidance from the model public records policy developed and provided to the public office by the attorney general under § 109.43 of the Revised Code. Except as otherwise provided in this section, the policy may not limit the number of public records that the public office will make available to a single person, may not limit the number of public records that it will make available during a fixed period of time, and may not establish a fixed period of time before it will respond to a request for inspection or copying of public records, unless that period is less than eight hours.

The public office shall distribute the public records policy adopted by the public office under this division to the employee of the public office who is the records custodian or records manager or otherwise has custody of the records of that office. The public office shall require that employee to acknowledge receipt of the copy of the public records policy. The public office shall create a poster that describes its public records policy and shall post the poster in a conspicuous place in the public office and in all locations where the public office has branch offices. The public office may post its public records policy on the internet web site of the public office if the public office maintains an internet web site. A public office that has established a manual or handbook of its general policies and procedures for all employees of the public office shall include the public records policy of the public office in the manual or handbook.

**Current Year Observations (Continued)**

The Cemetery does not have an approved public records policy as required by Ohio Rev. Code § 149.43(E)(2).

We recommend the Cemetery establish a public records policy, ensure the policy is publicly posted and included in the Cemetery's policy manual, and written evidence is maintained that the records custodian has received the policy.

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. During 2019 and 2018, the Cemetery did not establish a reasonable method of notifying the public of the time and place of regularly scheduled meetings. We recommend the Cemetery publish the time and place of regularly scheduled meetings with news media outlets.
3. During the examination of payments made to Cemetery employees, it was found that one payment was made to the Clerk for digging two graves for the burial of ashes. According to the approved rate for the duty, the Clerk overpaid herself by a total of \$50. The Cemetery should ensure that payments for service are paid at the proper approved rate prior to approving the payment.



Keith Faber  
Auditor of State  
Columbus, Ohio

May 11, 2020

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**KEITH FABER**



**SALEM TOWNSHIP UNION CEMETERY**

**TUSCARAWAS COUNTY**

**CLERK'S CERTIFICATION**

**This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.**

*Susan Babbitt*

**CLERK OF THE BUREAU**

**CERTIFIED  
MAY 21, 2020**