



OHIO AUDITOR OF STATE
KEITH FABER



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Union Hill Township Joint Cemetery
Wood County
18617 Brim Road
Bowling Green, Ohio 43402-9318

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Union Hill Township Joint Cemetery, Wood 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 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. **Ohio Rev. Code § 117.38** requires entities to file their financial information in the HINKLE system within 60 days after the close of the fiscal year. This statute also permits the Auditor of State to extend the deadline for filing a financial report and establish terms and conditions for any such extension. Auditor of State established policies, regarding the filing of complete financial statements, as defined in AOS Bulletin 2015-007 in the Hinkle System. Financial information was filed on March 3, 2019 for 2018 which was not within the required timeframe. Financial information was filed on February 27, 2020 for 2019. The financial information filed in both years did not include the activity or balances related to the Cemetery's accounts held at First Federal Bank. In addition, the filed information did not include fund balances and also did not include all of the required footnote disclosures.

Failing to file complete an accurate financial reports could lead to the Board or financial statement user making misinformed decisions. In addition, late filing could result in penalties of \$25 per day up to a maximum of \$750.

The Cemetery should file its complete financial statements in the Hinkle system within 60 days of year end in accordance with Ohio Rev. Code Section 117.38 and include all Cemetery activity.

2. We inquired with the Cemetery management and determined that the Cemetery did not have a public records policy during the engagement period as required by **Ohio Rev. Code § 149.43(E)(2)**.

Because the Cemetery did not have a public records policy during the engagement period, it therefore could not be displayed in all branches of the Cemetery as required by **Ohio Rev. Code § 149.43(E)(2)**.

This could result in records requests not being fulfilled in accordance with Ohio law.

The Cemetery should establish a public records policy to address the Cemetery's available records, the times when public records may be inspected, and the costs associated with records requests. The policy should be included in policy manuals and the Public Records Act requires that the policy be displayed conspicuously in all branches of the Cemetery. In addition, the Cemetery should have written evidence that the Public Records Policy was provided to the records custodian/manager.

Furthermore, pursuant to **Ohio Rev. Code § 109.43(E)**, the Ohio Attorney General has developed and provided to all public offices a model public records policy for responding to public records requests. The policy, which is available at <https://www.ohioattorneygeneral.gov/Files/Government-Entities/Model-Public-Records-Policy.aspx>, provides guidance to public offices in developing their own policies for responding to public records requests in compliance with the Public Records Act.

Current Status of Matters Reported in our Prior Engagement

Item 1 noted above was also reported in our prior engagement for the years ended December 31, 2017 and 2016.



Keith Faber
Auditor of State

Columbus, Ohio

September 17, 2020

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UNION HILL TOWNSHIP JOINT CEMETERY

WOOD 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 10/1/2020

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