



OHIO AUDITOR OF STATE
KEITH FABER



OHIO AUDITOR OF STATE KEITH FABER



One Government Center, Suite 1420
Toledo, Ohio 43604-2246
(419) 245-2811 or (800) 443-9276
NorthwestRegion@ohioauditor.gov

Antwerp-Carryall Township Cemetery
Paulding County
P.O. Box 901
Antwerp, Ohio 45813-0901

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of Antwerp-Carryall Township Cemetery, Paulding County, Ohio (the Cemetery) for the years ended December 31, 2020 and 2019.

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, 2020 and 2019.

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. We noted the Cemetery filed their Annual Financial Report for both the 2020 and 2019 fiscal years with the Auditor of State on August 26, 2021. Ohio Rev. Code § 117.38 requires the financial report to be filed with the Auditor of State within sixty days following the last day of the Cemetery's fiscal year. Failing to file by the required date can result in a penalty of \$25 per day up to a maximum of \$750. The Cemetery should implement controls to help ensure the annual report is filed by the required due date.
2. We noted that the Cemetery has not adopted a public records policy. Ohio Rev. Code § 149.43(E)(2) requires all public offices to adopt a public records policy. 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 Ohio Rev. Code § 109.43. Failure to adopt a public records policy could lead to noncompliance with the Open Records Laws when handling public records requests. The Cemetery shall adopt a public records policy.

3. We noted the Cemetery does not have an adopted records retention schedule policy. Ohio Rev. Code § 149.43(B)(2) states, in part, a public office also “shall have available a copy of its current 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. The Cemetery shall implement procedures to provide the appropriate policy is approved to help avoid issues with public records requests.



Keith Faber
Auditor of State
Columbus, Ohio

September 30, 2021

OHIO AUDITOR OF STATE KEITH FABER



ANTWERP-CARRYALL TOWNSHIP CEMETERY

PAULDING 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 10/14/2021

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