



OHIO AUDITOR OF STATE
KEITH FABER



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Clifton Union Cemetery
Greene County
101 E Herman St
Yellow Springs, Ohio 45387

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Clifton Union Cemetery, Greene County, (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. **Ohio Rev. Code §149.43(E)(2)** requires the Cemetery to distribute the public records policy to the employee who has been designated as the records custodian or records manager or otherwise has custody of the Cemetery's records. The employee is required to acknowledge receipt of the copy of the public records policy.

The Cemetery was unable to provide documentation supporting that the Cemetery's records custodian or records manager had received a copy of the public records policy.

Policies and procedures should be established and implemented to verify the Cemetery's compliance with the open records provisions of the Ohio statute. Public records custodian is responsible for processing all the public record requests for the agency and their familiarity with the Cemetery's policy allows them to correctly and timely process the request. The records custodian should be provided with a copy of the Cemetery's public records policy and an acknowledgement should be obtained and kept on file. Failure to do so could result in errors and/or delays in processing public records request and the Cemetery being subject to expensive legal proceedings.

2. **Ohio Rev. Code § 121.22(F)** requires the Cemetery to notify the general public time and place of all regularly scheduled meetings and the time, place, and purpose of all special meetings. The Cemetery cannot hold a special meeting unless it gives at least twenty-four hours advance notice to the news media that have requested notification, except in the event of any emergency requiring immediate official action. In the event of an emergency, the member or members calling the meeting shall immediately notify the news media that have requested notification.

The Cemetery did not notify the public or news media about its regular or special meetings during 2020 and 2019.

Current Year Observations (Continued)

Policies and Procedures should be established and implemented to verify that all Board meetings are held in accordance with the Ohio Sunshine Laws. Failure to do so could result in the Court declaring actions taken null and void and the Cemetery being subject to significant penalties for breach of the Sunshine Law.

Current Status of Matters Reported in our Prior Engagement

In addition to the issues reported above, our prior audit for the years ended December 31, 2018 and 2017 included an issue regarding late filing of the Cemetery's annual financial statements. The issue was fixed for the years ended December 31, 2020 and 2019 audit.



Keith Faber
Auditor of State
Columbus, Ohio

June 30, 2021

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CLIFTON UNION CEMETERY

GREENE 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 7/22/2021

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