



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



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## BASIC AUDIT REPORT

North Fork Joint Township Cemetery  
Morrow County  
6387 County Road 109  
Mt. Gilead, Ohio 43338

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the North Fork Joint Township Cemetery, Morrow 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. We examined the bank reconciliation prepared as of December 31, 2020. It did not include a Certificate of deposit that is kept with a segregated entity in the amount of \$2,500, which should be recorded with in the endowment fund.

Reconciling cash is a critical control in assuring all transactions are posted accurately and in the proper accounting period. Not including balances that belong to the Cemetery misrepresents the Cemetery's financial position.

2. We examined the ledgers and agreed them to the financial statements and noted that there was a variance of \$620 in 2019 and \$632 in 2020. Not including all transactions or including additional transactions that are not in the ledgers could misrepresent the Cemetery's financial activity.
3. The Cemetery does not have a public records policy required by **Ohio Rev. Code § 149.43(E)(2)**. Failure to maintain a public records policy could result in not properly providing records for public inspection, improperly handling of public records requests, or inadvertently providing information that is confidential and not subject to public records requests.

4. The Cemetery does not have a records retention policy required by **Ohio Rev. Code § 149.43(B)(2)**. Failure to maintain a records retention policy could result in records being destroyed that are not permitted, or being destroyed before the permitted timeframe.
5. **Ohio Rev. Code § 759.36** states, in part, that at any joint meeting provided for by § 759.35 of the Revised Code, or at the joint meeting provided for by § 759.34 of the Revised Code, by a majority vote of all present counting members of boards of township trustees, the meeting may elect a board of cemetery trustees consisting of three members, of which one or more must be a member of each of the separate boards of township trustees which comprise the union cemetery association represented by the joint meeting. The bylaws for the Cemetery also state that the Board of Trustees should be made up of a Township Trustee from Franklin Township, Morrow County, Middlebury Township, Knox County and Perry Township, Morrow County. The Cemetery board member representing Middlebury Township is now the Township fiscal officer rather than a Township Trustee. Having the correct Trustees govern the Cemetery is crucial to ensure that the Cemetery is in compliance with all bylaws and in compliance with Ohio Rev. Code §517.14 and §759.28-.48. The Cemetery should also make sure its bylaws are in compliance with Ohio Rev. Code §517.14 and §759.28-.48.
6. **Ohio Rev. Code § 117.38** states that public offices reporting on a cash basis must file annual reports with the Auditor of State's HINKLE system within 60 days of the close of the fiscal year end. The Cemetery did not file its annual financial report to the HINKLE system for the fiscal year ending December 31, 2020 and December 31, 2019, until October 14, 2021. The deadline for the Cemetery to file their annual financial report was on March 2, 2020 and March 1, 2021, respectively.

**Current Status of Matters Reported in our Prior Engagement**

7. The reconciling matter reported in item 1 above, the same concern was noted during the engagement for fiscal years 2017 and 2018.



Keith Faber  
Auditor of State  
Columbus, Ohio

October 27, 2021

# OHIO AUDITOR OF STATE KEITH FABER



**NORTH FORK JOINT TOWNSHIP CEMETERY**

**MORROW 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 11/16/2021**

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This report is a matter of public record and is available online at  
[www.ohioauditor.gov](http://www.ohioauditor.gov)