



OHIO AUDITOR OF STATE
KEITH FABER

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BASIC AUDIT REPORT

Oakdale Joint Union Cemetery District
Ashtabula County
245 East Jefferson Street
Jefferson, Ohio 44047

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Oakdale Joint Union Cemetery District, Ashtabula County, (the Cemetery) for the years ended December 31, 2021 and 2020.

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, 2021 and 2020.

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 no significant compliance or accounting issues to report.

Current Status of Matters Reported in our Prior Engagement

The prior audit for the years ended December 31, 2019 and 2018 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). The Cemetery adopted a Public Records Policy on August 17, 2020 correcting the observation.

A handwritten signature in black ink that reads "Keith Faber".

Keith Faber
Auditor of State
Columbus, Ohio

August 31, 2022

OHIO AUDITOR OF STATE KEITH FABER



**OAKDALE JOINT UNION CEMETERY DISTRICT
ASHTABULA 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 9/13/2022

88 East Broad Street, Columbus, Ohio 43215
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This report is a matter of public record and is available online at
www.ohioauditor.gov