



**RIVERCLIFF UNION CEMETERY  
MORROW COUNTY**

**BASIC AUDIT**

**FOR THE YEARS ENDED DECEMBER 31, 2021-2020**



# OHIO AUDITOR OF STATE KEITH FABER



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## BASIC AUDIT REPORT

Rivercliff Union Cemetery  
Morrow County  
201 East Marion Street  
Mount 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 Rivercliff Union Cemetery, Morrow County, (the Cemetery) for the years ended December 31, 2021 and December 31, 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 December 31, 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 the following significant compliance or accounting issues to report.

### Current Year Observations

1. The Cemetery failed to deposit receipts in accordance with Ohio Rev. Code §9.38. In comparing the receipt book to the bank statements it was noted that there were multiple receipt transactions per month, while the bank statements only showed deposits being made bimonthly/monthly. Not depositing receipts timely could result in monies missing and reconciliation issues.
2. **Ohio Rev. Code §149.43(E)(2)** states, in part, that a public office shall create a poster that describes its public records policy and shall post the poster in a conspicuous place in the public office and in all locations where the public office has branch offices. The Cemetery did not have its public records policy posted in a conspicuous place in the office. Failure to post/display the policy can result in office staff not being aware of the public records policy.
3. **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 years ending December 31, 2021 and December 31, 2020, until March 9, 2022. The deadline for the Cemetery to file their annual financial report was on March 1, 2021, and March 2, 2020, respectively.

4. Withholdings for Federal income tax and Medicare as well as Village of Mt. Gilead income tax were due January 31, 2020 but were not paid until March 4, 2020. For years ended December 31, 2020 and 2021, it was noted that State taxes were not remitted at all for either year and the federal taxes were remitted until June of 2022. Failure to remit payroll withholdings by the required due date could subject the Cemetery to fines and penalties and possible future findings for recovery.
5. We noted that the Cemetery did not approve/adopt a records retention schedule/policy and, as a result, did not have its current records retention schedule at a location readily available to the public. **Ohio Rev. Code § 149.43(B)(2)** requires a public office or the person responsible for public records shall organize and maintain public records in a manner that they can be made available for inspection or copying. A public office shall also have available a copy of its current records retention schedule at a location readily available to the public. Failure to approve/adopt a records retention schedule/policy and have that records retention schedule at a location readily available could result in records being destroyed that are not permitted, or being destroyed before the permitted timeframe.
6. The Cemetery receipts were not posted timely. In comparing the Uniform Accounting Network (UAN) ledgers to the Cemetery receipt book it was noted that receipts were only posted quarterly to the accounting system. The receipt book showed that there were multiple receipt transactions per month. Not posting and receipts timely could result in understating receipts from year to year.



Keith Faber  
Auditor of State  
Columbus, Ohio

July 7, 2022

# OHIO AUDITOR OF STATE KEITH FABER



**RIVERCLIFF UNION 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 7/21/2022**

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This report is a matter of public record and is available online at  
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