



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



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## BASIC AUDIT REPORT

Winchester Union Cemetery  
Adams County  
Winchester, Ohio 45697

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Winchester Union Cemetery, Adams 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 the following significant compliance or accounting issues to report.

### Current Year Observations

1. The Cemetery did not have a Public Records Policy or Records Retention Schedule implemented during the engagement period in accordance with Ohio Rev. Code § 149.43. Lack of a Public Records Policy and Records Retention Schedule increases the risk of noncompliance when handling public records requests and the destruction of important Cemetery documentation. We recommend the Cemetery implement a Public Records Policy and Records Retention Schedule in compliance with Ohio Sunshine Law.

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

1. The Cemetery did not have a Public Records Policy or Records Retention Schedule implemented during the engagement period in accordance with Ohio Rev. Code § 149.43. Lack of a Public Records Policy and Records Retention Schedule increases the risk of noncompliance when handling public records requests and the destruction of important Cemetery documentation. We recommend the Cemetery implement a Public Records Policy and Records Retention Schedule in compliance with Ohio Sunshine Law. The Cemetery has not implemented a public records policy or records retention schedule during the audit of fiscal years 2020 and 2021.
2. Ohio Rev. Code § 507.12 and §733.81 states a newly elected or appointed fiscal officer shall complete at least six hours of initial education programs before commencing, or during the first year of office. An additional eighteen hours of continuing education must be completed within the fiscal officer's first term. Twelve hours of training shall be completed for each subsequent term. During review of the Fiscal Integrity Act Portal and inquiry with the current Fiscal Officer, we found that the previous Fiscal Officer, did not receive the required training during the engagement period. We recommend the Fiscal Officer obtain the required continuing education and report the training

through the Fiscal Integrity Act Portal. In the 2020-2021 engagement, the Fiscal Integrity Act is no longer applicable to fiscal officers from cemeteries, among other entity types. This matter, therefore, is resolved.

A handwritten signature in black ink that reads "Keith Faber". The signature is written in a cursive, flowing style.

Keith Faber  
Auditor of State  
Columbus, Ohio

October 24, 2022

# OHIO AUDITOR OF STATE KEITH FABER



**WINCHESTER UNION CEMETERY**

**ADAMS 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 11/10/2022**

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