



OHIO AUDITOR OF STATE
KEITH FABER



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BASIC AUDIT REPORT

Beaver Union Cemetery
Pike County
Beaver, Ohio 45613

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Beaver Union Cemetery, Pike County, (the Cemetery) for the years ended December 31, 2022 and 2021.

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, 2022 and 2021.

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 issue to report.

Current Year Observation

1. We noted that the Cemetery did not have written evidence that the records manager received the public records policy. ORC 149.43 (E)(2) requires public entities provide written evidence that the Public Records Policy was provided to the records custodian/manager.

Current Status of Matters Reported in our Prior Engagement

2. In addition to the public records matter reported in item 1 above, our prior audit for the years ended December 31, 2020 and 2019 included the Cemetery's bank reconciliation had an unexplained reconciling item of \$206.47, which resulted in actual available cash in the bank exceeding the fund balance reported in the Cemetery's accounting records by this amount. During the current year audit, the cash reconciliation agreed to the available cash in the bank and the balance in the Cemetery's records.

3. During the prior year audit, it was noted that the Cemetery did not have a Records Retention Schedule, required by ORC 149.43 (B)(2). During the current audit period, the Cemetery did update their policy manual and included a records retention schedule.



Keith Faber
Auditor of State
Columbus, Ohio

August 1, 2023

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BEAVER UNION CEMETERY

PIKE 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 8/15/2023

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