



OHIO AUDITOR OF STATE
KEITH FABER



OHIO AUDITOR OF STATE KEITH FABER



88 East Broad Street
Columbus, Ohio 43215
ContactUs@ohioauditor.gov
(800) 282-0370

BASIC AUDIT REPORT

Mt. Carmel Joint Cemetery
Champaign County
PO Box 45
Cable, Ohio 43009

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Mt. Carmel Joint Cemetery, Champaign 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 issues to report.

Current Year Observations

1. We noted the Cemetery did not have an established and adopted/approved records retention schedule/policy. **Ohio Rev. Code § 149.43(B)(2)** provides that 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 and that public offices shall have available a copy of their current records retention schedule at a location readily available to the public. The Corporation should appropriately establish and approve/adopt a records retention schedule/policy and have the records retention schedule at a location readily available to the public.

Failure to have and follow a records retention schedule/policy could result in public records being disposed of prematurely. Our prior audit also reported this compliance issue.

2. We noted the Cemetery did not have its Public Records Policy displayed conspicuously in its public office. **Ohio Rev. Code § 149.43(E)(2)** requires that a public office must also create and post in a conspicuous place in the public office and in all locations where the public office has branch offices a poster describing its public records policy. The Cemetery should create a poster describing its Public Records Policy and display/post it in a conspicuous place in the public office and in all locations where the Cemetery has branch offices. The Cemetery should publicly display/post its Public Records Policy to ensure citizens are aware of the requirements. Failure to do so could result in the violation of Sunshine Laws.

Current Status of Matters Reported in our Prior Engagement

1. In addition to the compliance issue reported in item 1 above, our prior audit for the years ended December 31, 2020 and 2019 reported the Cemetery did not file its 2019 annual financial report in a timely manner. In our current audit, for the years ended December 31, 2022 and 2021, we noted the Cemetery filed its 2022 and 2021 annual financial reports timely.
2. In addition to the compliance issue reported in item 1 above, our prior audit for the years ended December 31, 2020 and 2019 reported the Cemetery did not have an approved public records policy. In our current audit, for the years ended December 31, 2022 and 2021, we noted the Cemetery adopted a public records policy on May 11, 2021.



Keith Faber
Auditor of State
Columbus, Ohio

April 13, 2023

OHIO AUDITOR OF STATE KEITH FABER



MT. CARMEL JOINT CEMETERY

CHAMPAIGN 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 5/4/2023

88 East Broad Street, Columbus, Ohio 43215
Phone: 614-466-4514 or 800-282-0370

This report is a matter of public record and is available online at
www.ohioauditor.gov