



**ATTICA-VENICE TOWNSHIP JOINT CEMETERY  
SENECA COUNTY**

**BASIC AUDIT**

**FOR THE YEARS ENDED DECEMBER 31, 2023-2022**



# OHIO AUDITOR OF STATE KEITH FABER



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## BASIC AUDIT REPORT

Attica-Venice Township Joint Cemetery  
Seneca County  
14749 East Township Road 88  
Attica, Ohio 44807-9498

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of Attica-Venice Township Joint Cemetery, Seneca County, Ohio (the Cemetery) for the years ended December 31, 2023 and 2022.

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, 2023 and 2022.

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. We noted the Cemetery does not have an adopted records retention schedule policy. It therefore cannot have a copy of said policy available to the public. Ohio Rev. Code § 149.43(B)(2) states, in part, a public office also "shall have available a copy of its current records retention schedule at a location readily available to the public." Failure to have and follow a records retention schedule could result in public records being disposed of prematurely. The Cemetery shall implement procedures to provide the appropriate policy is approved to help avoid issues with public records requests.

The Ohio History Connection provides suggested records retention schedules to aid local governments in creating and adopting their own records retention schedule. Information regarding these model retention schedules is available at the following web address: <https://www.ohiohistory.org/learn/archives-library/state-archives/local-government-records-program/local-government-records-publications-amp-forms>.

2. We noted the Cemetery Sexton paid into social security rather than Ohio Public Employees Retirement System (OPERS) in 2023, as required by Ohio Rev. Code § 145.03(A), and no exemption as allowed by Ohio Rev. Code § 145.03 was filed for 2023. Failure to properly pay into OPERS rather than social security can lead to noncompliance with Ohio laws. The Cemetery should ensure retirement amounts are properly withheld and remitted for public employees unless an exemption has been filed and approved by the State of Ohio. This matter will be referred to OPERS for whatever action they deem necessary.



Keith Faber  
Auditor of State  
Columbus, Ohio

June 27, 2024

# OHIO AUDITOR OF STATE KEITH FABER



**ATTICA-VENICE TOWNSHIP JOINT CEMETERY**

**SENECA 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 7/9/2024**

65 East State 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](http://www.ohioauditor.gov)