



OHIO AUDITOR OF STATE  
**KEITH FABER**







65 East State 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 § 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, 2024, and 2023.

Our procedures were designed solely to satisfy the audit requirements of Ohio Rev. Code § 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, 2024, and 2023.

The Cemetery's management is responsible for preparing and maintaining its accounting records and related documents. Our responsibility under Ohio Rev. Code § 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 issue to report.

### Current Year Observation

1. We noted the Cemetery did not have an established records retention schedule or make copies of it at a location readily available to the public. **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 Cemetery should appropriately establish and approve/adopt a records retention schedule and have the records retention schedule at a location readily available to the public.

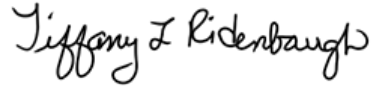
Failure to have and follow a records retention schedule could result in public records being disposed of prematurely or cause undue delay in processing records requests. Our prior audit also reported this compliance issue.

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

2. In addition to the compliance issue reported in item 1 above, our prior audit for the years ended December 31, 2022, and 2021 reported that the Cemetery did not have its Public Records Policy displayed conspicuously in its public office. In our current audit, for the years ended December 31, 2024, and 2023, we noted that the Cemetery conspicuously displayed their Public Records Policy.

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KEITH FABER  
Ohio Auditor of State

A handwritten signature in black ink that reads "Tiffany L Ridenbaugh". The signature is written in a cursive, flowing style.

Tiffany L Ridenbaugh, CPA, CFE, CGFM  
Chief Deputy Auditor

July 29, 2025

# 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 8/12/2025**

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)