



OHIO AUDITOR OF STATE  
**KEITH FABER**





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One Government Center, Suite 1420  
Toledo, Ohio 43604-2246  
(419) 245-2811 or (800) 443-9276  
NorthwestRegion@ohioauditor.gov

New Belleville Ridge Joint Cemetery  
Wood County  
21745 North Dixie Highway  
Bowling Green, Ohio 43402-8500

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of New Belleville Ridge Joint Cemetery, Wood County, Ohio (the Cemetery) for the years ended December 31, 2019 and December 31, 2018.

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, 2019 and 2018.

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 inquired with Cemetery management and determined that the Cemetery did not have a public records policy during the engagement period as required by **Ohio Rev. Code §149.43(E)(2)**.

Because the Cemetery did not have a public records policy during the engagement period, it therefore could not have displayed in all the branches of the Cemetery as required by **Ohio Rev. Code §149.43(E)(2)**.

This could result in records requests not being fulfilled in accordance with Ohio law.

The Cemetery should establish a public records policy to address the Cemetery's available records, the times when public records may be inspected, and the costs associated with records requests. The policy should be included in policy manuals and the Public Records Act requires that the policy be displayed conspicuously in all branches of the Cemetery. In addition, the Cemetery should have written evidence that the Public Records Policy was provided to the records custodian/manager.

Furthermore, pursuant to **Ohio Rev. Code § 109.43(E)**, the Ohio Attorney General has developed and provided to all public offices a model public records policy for responding to public records requests. The policy, which is available at <https://www.ohioattorneygeneral.gov/Files/Government-Entities/Model-Public-Records-Policy.aspx>, provides guidance to public offices in developing their own policies for responding to public records requests in compliance with the Public Records Act.

## Current Status of Matters Reported in our Prior Engagement

2. In a prior audit for the years ended December 31, 2017 and 2016 we noted the Cemetery CD was not supported by correspondence from the depository. As of September 3, 2020, the error was still not corrected.

Sound accounting practices require that when designing the public office's system of internal control and the specific control activities, management should ensure adequate security of assets and records, and verify the existence and valuation of assets and liabilities and periodically reconcile them to the accounting records.

The reconciliation of cash (bank) balances to accounting system records (book) to the accounting system is the most basic and primary control process performed. Lack of completing an accurate and timely reconciliation may allow for accounting errors, theft and fraud to occur without timely detection.

The Clerk is responsible for reconciling the book (fund) balance to the total bank balance on a monthly basis, and the Board is responsible for reviewing the reconciliations and related support.

Monthly bank to book reconciliations were not prepared or reviewed each month of 2019. Failure to reconcile monthly increases the possibility that the Cemetery will not be able to identify, assemble, analyze, classify, and record its transactions correctly or to document compliance with finance related legal and contractual requirements. Further, the lack of accurate monthly reconciliations increases the risk of theft/fraud over the cash cycle and could lead to inaccurate reporting in the annual financial statements.

The Cemetery's CD matured on November 4, 2019 and was renewed. The interest earned on the CD was not recorded in UAN until May 2020. The Clerk failed to record interest on the CD in a timely manner or update the renewed CD amount in UAN resulting in the understatement of the investment by \$1,605 on the December 31, 2019 reconciliation. The Board failed to verify the amounts in the bank reconciliation to supporting documentation supplied by the bank.

The Clerk should record all transactions in a timely manner and prepare monthly bank to book cash reconciliations, which include all bank accounts and all fund balances. Variances should be investigated, documented and corrected. In addition, the Board should review the monthly cash reconciliations including the related support (such as reconciling items) and document the reviews.



Keith Faber  
Auditor of State

Columbus, Ohio

September 3, 2020

# OHIO AUDITOR OF STATE KEITH FABER



**NEW BELLEVILLE RIDGE JOINT CEMETERY**

**WOOD 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 9/22/2020**

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](http://www.ohioauditor.gov)