



**BLOOMFIELD DISTRICT CEMETERY
MORROW COUNTY**

BASIC AUDIT

FOR THE YEARS ENDED DECEMBER 31, 2019-2018

OHIO AUDITOR OF STATE KEITH FABER



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Bloomfield District Cemetery
Morrow County
P.O. Box 3
Sparta, Ohio 43350

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Bloomfield District Cemetery, Morrow County, (the Cemetery) for the years ended December 31, 2019 and 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. The Cemetery does not have a public records policy required by Ohio Rev. Code §149.43(E)(2). Failure to maintain a public records policy could result in not properly providing records for public inspection, improperly handling of public records requests, or inadvertently providing information that is confidential and not subject to public record requests.
2. The Cemetery does not have a records retention policy required by Ohio Rev. Code § 149.43(B)(2). Failure to maintain a records retention policy could result in records being destroyed that are not permitted, or being destroyed before they are permitted.
3. Cemetery management is responsible for ensuring timely payments to all vendors. Six invoices scanned during fiscal years 2019 and 2018 included late fees totaling \$323. Late fees can indicate an inefficient accounting operation and/or lack of management oversight and result in an inefficient use of Cemetery resources. Such expenditures could result in findings for recovery. The Cemetery should implement policies and procedures to ensure that all payments to Cemetery vendors are issued in a timely manner. Late payment penalties should be brought to the attention of the Board.
4. Sound financial reporting is the responsibility of the Cemetery and is essential to ensure the information provided to the readers of the financial statements is complete and accurate. We noted that the filed Hinkle report was missing beginning balances as well as accurate ending balances. We also noted that interest was understated and did not include the Certificate of Deposit interest. Lack or failure of controls over the posting of financial transactions and financial reporting can result in errors and irregularities that may go undetected and decreases the reliability of financial data throughout the year.

5. Ohio Rev. Code § 117.38 states that public offices reporting on a cash basis must file annual reports with the Auditor of State's HINKLE system within 60 days of the close of the fiscal year end. We noted the Cemetery did not file its annual financial reports to the HINKLE system for the fiscal year ending December 31, 2018 and 2019, until October 30, 2019 and March 25, 2020 respectively. The deadline for the Cemetery to file their annual financial report was on March 1, 2019 and March 2, 2020 respectively.

A handwritten signature in black ink that reads "Keith Faber". The signature is written in a cursive, flowing style.

Keith Faber
Auditor of State

Columbus, Ohio

May 27, 2020

OHIO AUDITOR OF STATE KEITH FABER



BLOOMFIELD DISTRICT CEMETERY

MORROW COUNTY

CLERK'S CERTIFICATION

This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
JUNE 18, 2020**