



OHIO AUDITOR OF STATE  
**KEITH FABER**





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Grandview Union Cemetery  
Tuscarawas County  
P.O. Box 101  
Strasburg, Ohio 44680

We have completed certain procedures in accordance with Ohio Rev. Code § 117.01(G) to the accounting records and related documents of the Grandview Union Cemetery, Tuscarawas County, Ohio (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 § 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 § 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. Ohio Rev. Code § 121.22(F) requires that every public body, by rule, shall establish a reasonable method whereby any person may determine the time and place of all regularly scheduled meetings and the time, place, and purpose of all special meetings. During 2019 and 2018, the Cemetery did not establish a reasonable method of notifying the public of all meetings. We noted no payments for advertisement of meetings nor were any notifications reported on Cemetery affiliated websites. The Cemetery should establish a reasonable method of notifying the public of all meetings including the use of newspaper advertisements, reporting scheduled meetings on Cemetery affiliated websites, etc.
2. Ohio Rev. Code § 149.43(E) requires all public offices to adopt a public records policy in compliance with this section for responding to public records requests. This policy shall be distributed to the employee of the public office who is the records custodian or records manager or otherwise has custody of the records of that office. The public records policy may not: (a) limit the number of public records that the public office will make available to a single person, (b) limit the number of public records that it will make available during a fixed period of time, and (c) establish a fixed period of time before it will respond to a request for inspection or copying of public records, unless that period is less than eight hours. Additionally, the public office shall create a poster that describes its public records policy and shall post the poster in a conspicuous place in the public office and in all locations where the public office has branch offices. The public office may post its public records policy on the internet web site of the public office if the public office maintains an internet web site. Elected Officials, or a designee, are also required to attend public records training once during each term. Also, pursuant to Ohio Rev. Code § 149.43(B)(2), the entity shall have available a copy of its current records retention schedule at a location readily available to the public.

**Current Year Observations (Continued)**

2. Ohio Rev. Code §149.43(E) (Continued)

The Cemetery did not establish a public records policy or records retention schedule. As a result, there was an increased risk that public records could be denied to the public which would potentially subject the Cemetery to fines and other penalties. Additionally, there is an increased risk that records could be destroyed without obtaining the approval of the Ohio Historical Society and Auditor of State of Ohio as required. The Cemetery should review the model public records policy developed and provided by the Attorney General under Ohio Rev. Code § 109.43 and develop a similar policy. The model public records policy is available on the Attorney General's website. The Cemetery should consider consulting with the Ohio Historical Society regarding how long records are to be kept, when developing a schedule and policy for disposing of records. This will help to ensure that all records are properly maintained by the Cemetery.



Keith Faber  
Auditor of State  
Columbus, Ohio

April 9, 2020

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**GRANDVIEW UNION CEMETERY**

**TUSCARAWAS 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  
APRIL 21, 2020**