



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



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New Straitsville Coal Township Union Cemetery  
Perry County  
P.O. Box 244  
New Straitsville, Ohio 43766

We have completed certain procedures in accordance with Ohio Rev. Code § 117.01(G) to the accounting records and related documents of the New Straitsville Coal Township Union Cemetery, Perry 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**

Ohio Rev. Code § 149.43(E)(2) states that the public office shall distribute the public records policy adopted by the public office under this division 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 office shall require that employee to acknowledge receipt of the copy of the public records policy. In addition, 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.

We noted the Cemetery had a compliant public records policy that was provided by the Clerk, who is the Cemetery's records custodian; however, we were unable to obtain written evidence that the Clerk acknowledged receipt of the public records policy as described above. Additionally, the Cemetery does not have their public records policy displayed for the public to view.

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

Our prior engagement for 2017 and 2016 included a matter regarding the Cemetery's failure pay federal and state tax withholdings by the required date for 2017. Our review of the Village's 2019 federal and state remittances noted the Cemetery corrected this matter.

A handwritten signature in black ink that reads "Keith Faber". The signature is written in a cursive style with a large, stylized "K" and "F".

Keith Faber  
Auditor of State  
Columbus, Ohio

April 27, 2020

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**NEW STRAITSVILLE-COAL TOWNSHIP UNION CEMETERY**

**PERRY 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  
MAY 7, 2020**