



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



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Chestnut Grove Union Cemetery  
Cuyahoga County  
7789 Lewis Road  
Olmsted Falls, Ohio 44138

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Chestnut Grove Union Cemetery, Cuyahoga 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 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. **Ohio Rev. Code § 117.38** requires cash-basis entities to file annual financial reports with the Auditor of State within 60 days of the fiscal year end. The Cemetery filed their December 31, 2019 and 2018 filed annual report on March 9, 2021, which was not filed within 60 days of year end.

We recommend the Cemetery file the financial statements and notes to the financial statements within 60 days of the fiscal year end.

2. We examined the bank reconciliation prepared as of December 31, 2019. The December 31, 2019 reconciliation was actually the November 30, 2019 reconciliation, therefore, the January 30, 2020 reconciliation was actually the December 31, 2019 reconciliation. This is the result of a timing issue cause by the Cemetery not having online access and reconciling the monthly statements on a timely basis. There was also no documentation of the governing board's review of the bank statements.

Reconciling cash is a critical control in assuring all transactions are posted accurately and in the proper accounting period. Unidentified differences result in inaccurate fund cash balance information, and conceivably could cause deficit spending. The Fiscal Officer should review transactions recorded since the last reconciliation and correct the error.

3. **Ohio Rev. Code § 149.43 (E)(2)** states, in part: “All public offices shall adopt a public records policy in compliance with this section for responding to public records requests.”

The Cemetery has not adopted a public records policy as required by the aforementioned Ohio Rev. Code section.

The Cemetery should adopt a public records policy compliant with the aforementioned Ohio Revised Code Section.

4. The Cemetery has one credit card with PNC Bank. The November 2018, August 2019, and November 2019 statements were selected for testing. All three bank statements had an unpaid beginning balance of \$1,470, \$97, and \$1,666. Additionally, the August 2019 statement had an unpaid ending balance of \$261.

We recommend the Cemetery to pay the credit card balance in full each month.



Keith Faber  
Auditor of State  
Columbus, Ohio

March 26, 2021

# OHIO AUDITOR OF STATE KEITH FABER



**CHESTNUT GROVE UNION CEMETERY**

**CUYAHOGA 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 4/8/2021**

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This report is a matter of public record and is available online at  
[www.ohioauditor.gov](http://www.ohioauditor.gov)