



OHIO AUDITOR OF STATE
KEITH FABER



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BASIC AUDIT REPORT

Trautwein Joint Township Cemetery
Highland County
New Vienna, Ohio 45159

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Trautwein Joint Township Cemetery, Highland County, (the Cemetery) for the years ended December 31, 2020 and 2021.

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, 2020 and 2021.

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** provides that cash-basis entities must file annual reports with the Auditor of State within 60 days of the fiscal year end. The Auditor of State may prescribe by rule or guidelines the forms for these reports. However, if the Auditor of State has not prescribed a reporting form, the public office shall submit its report on the form used by the public office. Any public office not filing the report by the required date shall pay a penalty of twenty-five dollars for each day the report remains unfiled, not to exceed seven hundred fifty dollars. The Auditor of State may waive these penalties, upon the filing of the past due financial report.

The Cemetery filed its 2020 and 2021 financial statements on March 9, 2021 and May 3, 2022 respectively, which was not within the allotted timeframe.

The Fiscal Officer should file the Cemetery's annual financial reports, in the proper format, with the Auditor of State within 60 days of the fiscal year end.

2. **Ohio Rev. Code § 149.43(E)(2)** requires all public offices take certain actions with regard to their public record policy. Public offices must distribute their Public Records Policy to the employee who is the records custodian/manager or otherwise has custody of the records of that office and have that employee acknowledge receipt of the Public Records Policy; create and display in a conspicuous place in all locations where the public office has branch offices a poster describing

the public records policy; and, if the public office has a manual or handbook of its general policies and procedures for all employees, include the public records policy in that manual or handbook.

The Cemetery did not have written acknowledgement of the records custodian/manager receiving the policy.

The Cemetery shall distribute the policy to the records custodian/manager and the Cemetery should have a written acknowledgement of receipt from the records custodian/manager.

Current Status of Matters Reported in our Prior Engagement

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). This has been corrected as the Cemetery now has a public records policy.
2. We inquired with Cemetery management and determined that the Cemetery did not have a records retention schedule during the engagement period and therefore could not make it readily available to the public as required by Ohio Rev. Code §149.43(B)(2). This has been corrected as the Cemetery now has a records retention schedule and the fiscal officer, per inquiry, will make it available to anyone who requests it.



Keith Faber
Auditor of State
Columbus, Ohio

September 16, 2022

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TRAUTWEIN JOINT TOWNSHIP CEMETERY

HIGHLAND 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 9/29/2022

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This report is a matter of public record and is available online at
www.ohioauditor.gov