



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



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Bloomington Joint Cemetery  
Fayette County  
Bloomington, Ohio 43106

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Bloomington Joint Cemetery, Fayette 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. Ohio Rev. Code Section 117.38 requires non-GAAP entities to file their annual financial report with the Auditor of State within 60 days after the close of the fiscal year. The mandatory method for filing is via the Auditor of State's Hinkle Annual Financial Data Reporting System. We noted that the Cemetery did not file their 2018 or 2019 annual financial reports in the Hinkle system by the due date.
2. The Cemetery does not have a Public Records Policy or a Records Retention Policy in place as required by ORC 149.43(E)(2). This can cause improper access to Cemetery records and confusion as to how records may be obtained.

## Current Status of Matters Reported in our Prior Engagement

We also reported matters related to item 1 above in our prior engagement.

A handwritten signature in black ink that reads "Keith Faber".

Keith Faber  
Auditor of State

Columbus, Ohio

July 7, 2020

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**BLOOMINGBURG JOINT CEMETERY**

**FAYETTE 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  
JULY 21, 2020**