



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



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West Buffalo Joint Township Cemetery  
Williams County  
P.O. Box 107  
Edon, Ohio 43518-107

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of West Buffalo Joint Township Cemetery, Williams County, Ohio (the Cemetery) for the years ended December 31, 2018 and 2017.

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, 2018 and 2017.

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 issue to report.

## Current Year Observation

We noted Claron Krill, a member of the Cemetery's Board of Trustees, received \$100 in 2018 and 2017 for payment to perform, under an agreement with the Cemetery Board of Trustees, all duties to maintain the upkeep of the cemetery including opening and closing graves. Ohio Rev. Code § 102.03(E) requires that no public official or employee shall solicit or accept "anything of value" that is of such a character as to manifest a substantial influence upon the public official or employee with respect to that person's duties. "Anything of value" is defined by the Ohio Ethics Commission, Advisory Opinion No. 96-004 to include money which would include payment for employment and any promise of future employment. Further, 2019 Op. Att'y Gen. No. 2019-005 provides in relevant part, R.C. 511.13 prohibits a township trustee or officer from having any interest in a contract entered into by the board of township trustees, unless the trustee or officer meets the narrow exception set forth in the statute. The Cemetery should review this matter with their legal counsel to determine whether this contract has any ethical compatibility issues. This matter will be referred to the Ohio Ethics Commission for any action they deem necessary.

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

Keith Faber  
Auditor of State

Columbus, Ohio

June 27, 2019

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**WEST BUFFALO JOINT TOWNSHIP CEMETERY**

**WILLIAMS 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 16, 2019**