



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



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Barnes Joint Township Cemetery  
Highland County  
Lynchburg, Ohio 45142

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

The Cemetery's 2018 annual financial report was initially filed on March 2, 2019 which was after the March 1, 2019 due date. The 2019 annual financial report was filed on March 15, 2020 which was after the March 1, 2020 due date.

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).
3. Ohio Rev. Code §149.43(E)(2) requires the Cemetery to display in a conspicuous place a poster describing the Cemetery's Public Records Policy. The Cemetery did not have a poster displayed.

## Current Status of Matters Reported in our Prior Engagement

4. Ohio Rev. Code § 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.

The Cemetery's 2016 annual financial report was initially filed on May 21, 2017 which was filed after the March 1, 2017 due date. The 2017 annual financial report was filed on March 4, 2018 which was after the due date. We reported the same condition for the current audit in observation number 1 above.

Barnes Cemetery  
Highland County  
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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

June 23, 2020

# OHIO AUDITOR OF STATE KEITH FABER



**BARNES JOINT TOWNSHIP CEMETERY**

**HIGHLAND 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 7, 2020**