



OHIO AUDITOR OF STATE
KEITH FABER



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65 East State Street
Columbus, Ohio 43215
ContactUs@ohioauditor.gov
800-282-0370

BASIC AUDIT REPORT

Chestnut Grove Union Cemetery
Cuyahoga County
7789 Lewis Road
Olmsted Falls, Ohio 44038

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, (the Cemetery) for the years ended December 31, 2023, and 2022.

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, 2023, and 2022.

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. We examined the bank reconciliation prepared as of December 31, 2023. It included an undocumented and initially unexplained reconciling item of \$8,292. The new fiscal officer was subsequently able to explain, and we determined the Cemetery was reconciled.

Failure to reconcile monthly increases the possibility that the Cemetery will not be able to identify, assemble, analyze, classify, and record its transactions correctly or to document compliance with finance related legal and contractual requirements. Further, the lack of accurate monthly reconciliations increases the risk of theft/fraud over the cash cycle and could lead to inaccurate reporting in the annual financial statements.

The Fiscal Office should record all transactions and prepare monthly bank to book cash reconciliations, which include all bank accounts and all fund balances. Variances should be investigated, documented and corrected. In addition, the Board should review the monthly cash reconciliations including the related support (such as reconciling items) and document the reviews.

2. Noncompliant with Ohio Rev. Code §117.38, the Cemetery's December 31, 2023, and 2022 annual financial reports due by February 29, 2024, and March 1, 2023, respectively, were not filed with the Auditor of State until May 29, 2024. Failure to file a complete report by the established deadline, without an extension, could result in the assessment of penalties against the Cemetery.

The Cemetery should implement procedures to verify its annual financial report is filed with the Auditor of State by the required deadline. If the Cemetery is unable to meet the deadline, the Cemetery should file an extension request through the Auditor of State.

Current Status of Matters Reported in our Prior Engagement

1. In addition to the timely Hinkle Filing matter reported in item 2 above, our prior audit for the years ended December 31, 2021, and 2020 included an observation of the Cemetery not having a public records policy. During our review of records in the December 31, 2023, and 2022 audit the Cemetery adopted a public records policy.



Keith Faber
Auditor of State
Columbus, Ohio

January 10, 2025

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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 1/23/2025

65 East State Street, Columbus, Ohio 43215
Phone: 614-466-4514 or 800-282-0370

This report is a matter of public record and is available online at
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