



OHIO AUDITOR OF STATE
KEITH FABER



BASIC AUDIT REPORT

Hubbard Union Cemetery
Trumbull County
210 Oakdale
Hubbard, Ohio 44425

We have completed certain procedures in accordance with Ohio Rev. Code § 117.01(G) to the accounting records and related documents of the Hubbard Union Cemetery, Trumbull County, (the Cemetery) for the years ended December 31, 2022 and 2021.

Our procedures were designed solely to satisfy the audit requirements of Ohio Rev. Code § 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, 2022 and 2021.

The Cemetery's management is responsible for preparing and maintaining its accounting records and related documents. Our responsibility under Ohio Rev. Code § 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 cashbook and bank statements as of December 31, 2022. The private purpose trust fund bank balance on December 31, 2022, was \$3,400 and the reported financial statement fund cash balance was \$8,596. The fiscal officer was unable to provide a related cashbook or reconciliation. There was also no documentation of the board's review of the bank statement.

Reconciling cash is a critical control in assuring all transactions are posted accurately and in the proper accounting period. Unidentified differences result in inaccurate fund cash balance information and conceivably could cause deficit spending. The fiscal officer should ensure all transactions are recorded and reconciled to the bank accounts.

Also, the Cemetery's small size requires governing board involvement with critical accounting processes (such as bank reconciliation) to compensate for the inability to segregate these duties. The absence of these reviews may be a material weakness in internal accounting control, resulting in inaccurate cash balances, or even undetected theft.

2. Exceptions were noted for the Sunshine Law requirements as set forth by ORC §149 and §121.22 as follows:
 - The cemetery could not provide public records or records retention policies.
 - The cemetery could not provide minutes or documentation of Board meetings held during 2021 and 2022.

Failure to have proper policies in place could result in records request not being fulfilled in accordance with Ohio law as well as properly disclosing formal actions of the Board to the public. Policies and Procedures should be established and implemented to verify that all Board meetings are held in accordance with the Ohio Sunshine Laws. The cemetery should establish a public records policy. The policy should be distributed to the records custodian/manager and the Cemetery should have a written acknowledgement of receipt from the records custodian/manager. In addition, a poster describing the public records policy should be conspicuously displayed in all of the Cemetery's branch offices and the public records policy should be included in policy manuals or handbooks if any exist.

Current Status of Matters Reported in our Prior Engagement

1. We noted the Cemetery filed its fiscal year 2020 financial report via the Hinkle Annual Financial Data Reporting System (Hinkle System) on August 18, 2021, which was not by the required date. This has been corrected for 2021 and 2022 since Hinkle filings were made timely.

KEITH FABER
Ohio Auditor of State

Tiffany L Ridenbaugh

Tiffany L Ridenbaugh, CPA, CFE, CGFM
Chief Deputy Auditor

August 13, 2025

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HUBBARD UNION CEMETERY

TRUMBULL 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 8/26/2025

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