



OHIO AUDITOR OF STATE
KEITH FABER



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BASIC AUDIT REPORT

Woodland Union Cemetery
Van Wert County
10968 Woodland Avenue
Van Wert, Ohio 45891

We have completed certain procedures in accordance with Ohio Rev. Code § 117.01(G) to the accounting records and related documents of the Woodland Union Cemetery, Van Wert County, (the Cemetery) for the years ended December 31, 2024 and 2023.

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, 2024 and 2023.

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 Observation

We noted the Public Records Policy was not included in the Cemetery's policy manual. **Ohio Rev. Code § 149.43(E)(2)** provides that a public office that has established a manual or handbook of its general policies and procedures for all employees of the public office shall include the public records policy of the public office in the manual or handbook. The Cemetery should include its Public Records Policy in its policy manual. Failure to do so could result in the violation of Sunshine Laws.

Current Status of Matters Reported in our Prior Engagement

1. In addition to the observation above, the prior audit for the years ended December 31, 2022 and 2021 included a citation for not maintaining a records retention schedule or written evidence that the public records policy was provided to the records custodian as required by Ohio Rev. § Code 149.43. Written evidence was obtained and a records retention schedule has been adopted.
2. Also noted in the prior audit, the Cemetery failed to file their annual report for 2021 by the due date. Both annual reports were filed by their due date during the current audit period.

KEITH FABER
Ohio Auditor of State

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

August 25, 2025

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WOODLAND UNION CEMETERY

VAN WERT 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 9/4/2025

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