

*****DRAFT - NOT FOR FILING*****

1301:13-5-03 Compliance.

- (A) For a five-year compliance audit conducted pursuant to division (B)(11) of section 4767.02 of the Revised Code or if the superintendent or cemetery dispute resolution commission determines that an audit is necessary or appropriate pursuant to division (A)(1) of section 4767.08 of the Revised Code, division personnel shall review financial records of the cemetery to insure compliance with sections 1721.21 and 1721.211 of the Revised Code.
- (B) All cemeteries not otherwise exempt under section 1721.21 or 1721.211 of the Revised Code shall be required to keep distinct records for the sale of burial lots, burial rights, entombment rights, or columbarium rights covered under section 1721.21 of the Revised Code and merchandise and services covered under section 1721.211 of the Revised Code and records for deposit of sales proceeds into trust accounts.
- (C) Upon completion of an audit, results shall then be presented to the commission. The commission may refer results to the county prosecutor in the county in which the cemetery is located and/or the attorney general, for further action as may be appropriate.