



Dave Yost • Auditor of State



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Maple Grove Union Cemetery
Champaign County
176 S. Main St.
Mechanicsburg, Ohio 43044

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Maple Grove Union Cemetery, Champaign County, (the Cemetery) for the years ended December 31, 2015 and 2014.

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, 2015 and 2014.

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.

Current Year Observations

1. We examined the bank reconciliation prepared as of December 31, 2015. It included two certificates of deposit (CD) accounts, in the amounts of \$80,000 and \$75,000. These amounts represent the original investment rather than the reinvested totals and therefore did not agree to the actual balances. The People's Savings Bank identified the 2015 balances as \$81,384.67 and \$77,010.33, respectively. The Cemetery should record the actual value of the CDs on the bank reconciliations and annual report in order to properly present total cash fund balances. Our prior audit also reported this deficiency.
2. We noted the Cemetery did not maintain a receipts ledger/journal recording the daily transactions of the Cemetery for 2014 or 2015; however the Cemetery did have a monthly report showing total receipts for each revenue category. The Cemetery should maintain a daily receipts ledger and/or journal documenting individual transactions in order to accurately maintain financial records and improve accountability. Our prior audit also reported this deficiency.
3. We noted the Cemetery did not file its 2015 or 2014 annual financial reports with the Auditor of State until April 16, 2016 and April 14, 2016, respectively. **Ohio Rev. Code §117.38** states each public office, other than a state agency, shall file a financial report for each fiscal year. The report shall be certified by the proper officer or board and filed with the Auditor of State within sixty days after the close of the fiscal year. The Cemetery's 2015 and 2014 reports were due February 29, 2016 and March 1, 2015, respectively. The Fiscal Officer should implement procedures to ensure the annual reports are filed timely with the Auditor of State to help avoid penalties and fees.

Current Status of Matters we Reported in our Prior Engagement

4. In addition to the matters reported in items #1 and #2 above, our prior audit for the years ended December 31, 2013 and 2012 also reported the Cemetery understated tax revenues as the receipts were posted at net of fees. For 2015 and 2014, the Cemetery continued to understate tax revenues as the receipts were posted at net of fees. The Cemetery should post the tax receipts at gross while also posting a corresponding expenditure for the fees in order to properly present receipts and expenditures.
5. Our prior year audit also noted the Cemetery did not have OPERS documentation on file for any employees. In 2014 and 2015, we determined the Cemetery did not have any OPERS forms on file. The Cemetery should implement procedures to ensure all proper forms are completed for its employees to help ensure the proper amounts are withheld and remitted.
6. Our prior year audit also noted the Cemetery made an untimely payment to OPERS. The Cemetery remitted payment to OPERS for December 2015 by the deadline; however the payment for the October 2015 OPERS contributions was not made until December 2015. The October contributions should have been paid in November 2015. The Cemetery should implement procedures to ensure withholdings and other obligations are paid timely in order to help prevent penalties and/or fees.



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May 23, 2016



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MAPLE GROVE UNION CEMETERY

CHAMPAIGN 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
JUNE 7, 2016**