



Dave Yost • Auditor of State





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Malta Union Cemetery  
Morgan County  
1660 W. Coler Road NW  
Malta, Ohio 43758

We have completed certain procedures in accordance with Ohio Rev. Code § 117.01(G) to the accounting records and related documents of the Malta Union Cemetery, Morgan County, Ohio (the Cemetery), for the years ended December 31, 2015 and 2016.

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, 2015 and 2016.

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.

## Current Year Observations

1. The Cemetery did not remit State taxes quarterly as required which could result in late fees and penalties. Management should remit State taxes quarterly.
2. Ohio Rev. Code § 117.38 provides, in part, that 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 financial report was not filed until March 7, 2016. Management should file financial reports within sixty days after the close of the fiscal year.

## Current Status of Matters we Reported in our Prior Engagement

Our prior audit for the years ended December 31, 2012 and 2011 included a recommendation for not preparing accurate monthly reconciliations. This deficiency was not corrected during our review of the 2016 and 2015 review. The reconciliations included only the main checking account and omitted the certificate of deposit balance. Reconciling cash is a critical control in assuring all transactions are posted accurately and in the proper accounting period. Management should include all accounts, including the certificates of deposit, in their monthly reconciliations.

A handwritten signature in black ink that reads "Dave Yost".

**Dave Yost**  
Auditor of State  
Columbus, Ohio

April 5, 2017

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**MALTA UNION CEMETERY**

**MORGAN 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  
APRIL 18, 2017**