



Dave Yost • Auditor of State



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August 29, 2018

New Holland Union Cemetery
Pickaway County
PO Box 75
New Holland, Ohio 43145

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the New Holland Union Cemetery, Pickaway County, (the Cemetery) for the years ended December 31, 2017 and 2016.

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, 2017 and 2016.

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.

Based on the results of our procedures, we found the following significant compliance or accounting issues to report.

Current Year Observations

- 1) The Cemetery did not file a complete Annual Financial Report for fiscal year 2016 within the timeframe provided in Ohio Rev. Code Section 117.38. The Cemetery should prepare complete Annual Financial Reports and submit them within 60 days as required by Ohio Rev. Code Section 117.38.
- 2) The Cemetery did not update the balances of the certificates of deposit in the Uniform Accounting Network system for a total variance of \$26.32 between bank statements and bank amounts presented on the bank reconciliation. This results in the bank reconciliation not reflecting proper bank amounts and being improperly reconciled. However, interest amounts from the matured certificates of deposit were deposited to the general checking account and therefore at year end the Cemetery reconciliation is balanced.

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

Dave Yost
Auditor of State

August 29, 2018

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NEW HOLLAND UNION CEMETERY

PICKAWAY 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
SEPTEMBER 11, 2018**