



Dave Yost • Auditor of State





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New Straitsville Coal Township Union Cemetery  
Perry County  
P.O. Box 244  
New Straitsville, Ohio 43766

We have completed certain procedures in accordance with Ohio Rev. Code § 117.01(G) to the accounting records and related documents of the New Straitsville Coal Township Union Cemetery, Perry County, Ohio (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 § 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 § 117.11(A) is to examine, analyze and inspect these records and documents.

## **Current Year Observation**

26 U.S.C. § 3102(a)(1) requires every employer making payments of wages to deduct and withhold a tax determined in accordance with tables or computational procedures prescribed by the Secretary of the Treasury. Ohio Rev. Code § 5747.07 (E)(2) states that every employer required to deduct and withhold taxes shall file, not later than the thirty-first day of January of each year, an annual return covering, but not limited to, both the aggregate amount deducted and withheld and the aggregate amount required to be deducted and withheld during the entire preceding year for the tax imposed under § 5747.02 of the Revised Code. At the time of filing that return, the employer shall pay any amounts of undeposited taxes for the preceding year, whether actually deducted and withheld or required to be deducted and withheld, that have not been previously paid. The employer shall make the annual report, to each employee and to the tax commissioner, of the compensation paid and each tax withheld, as the commissioner by rule may prescribe. The Cemetery's remittances of the final Federal and state withholdings for 2017 were due January 31, 2018. We noted that the Cemetery did not pay the amounts due until February 26, 2018. The Clerk-Treasurer should transmit all Federal and state withholdings by the established due dates.

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

1. Our prior engagement for 2015 and 2014 included a matter regarding the Cemetery's failure pay OPERS retirement withholdings by the required date for 2015. Our review of the Village's 2017 final OPERS remittances noted the Cemetery corrected this matter.

**Current Status of Matters we Reported in our Prior Engagement (Continued)**

2. Our prior audit engagement included a matter regarding evidence supporting the filing of Cemetery's 2014 financial statements; however, we noted 2017 and 2016 financial statements were filed timely and properly during our review of the Cemetery's HINKLE system filings.

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive style with a large, looping "D" and "Y".

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

April 11, 2018



# Dave Yost • Auditor of State

**NEW STRAITSVILLE-COAL TOWNSHIP UNION CEMETERY**

**PERRY 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 24, 2018**