



**RIVERCLIFF UNION CEMETERY
MORROW COUNTY**

BASIC AUDIT

FOR THE YEARS ENDED DECEMBER 31, 2017-2016



Dave Yost • Auditor of State



Dave Yost • Auditor of State

September 6, 2018

Rivercliff Union Cemetery
Morrow County
Mt. Gilead, Ohio 43338

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Rivercliff Union Cemetery, Morrow 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 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 or 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. Ohio Rev. Code § 117.38 states that public offices reporting on a cash basis must file annual reports with the Auditor of State's HINKLE system within 60 days of the close of the fiscal year end. The Cemetery did not file its annual financial report to the HINKLE system for the fiscal year ended December 31, 2016 and December 31, 2017, until August 17, 2018 and August 16, 2018 respectively. The deadline for the Cemetery to file their annual financial report was on March 1, 2017, and March 1, 2018, respectively.
2. The Cemetery should maintain records that support the payroll expenditures for individuals approved in the minutes. During November 2015, the Cemetery Sexton resigned and a new Sexton was appointed. The new Sexton is the wife of the prior Sexton. While reviewing payroll and receipt records it was noted that the prior Sexton was still completing the work, but his wife was getting paid. All employees performing work on behalf of the Cemetery should be paid by the Cemetery. We will refer this matter to the Ohio Public Employees Retirement System.

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

Dave Yost
Auditor of State

September 6, 2018

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RIVERCLIFF UNION CEMETERY

MORROW 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, 20 2018