



OHIO AUDITOR OF STATE
KEITH FABER



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Wharton-Richland Union Cemetery
Wyandot County
P.O. Box 266
Wharton, Ohio 43359-0266

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of Wharton-Richland Union Cemetery, Wyandot County, Ohio (the Cemetery) for the years ended December 31, 2018 and 2017.

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, 2018 and 2017.

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 Observation

Ohio Rev. Code § 117.38 provides 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. At the time the report is filed with the auditor of state, the chief fiscal officer shall publish notice in a newspaper published in the taxing district. The notice shall state the financial report has been completed by the public office and is available for public inspection at the office of the chief fiscal officer.

The 2018 and 2017 financial reports were not filed until March 25, 2019 and March 12, 2018, respectively, which are not within sixty days after the close of the fiscal year. Failure to file by the required date could result in penalties of \$25 per day up to a maximum of \$750. We recommend the Cemetery file the financial reports within sixty days after the close of the fiscal year.

Current Status of Matter Reported in our Prior Engagement

In a prior audit for the years ended December 31, 2012 and 2011 we noted a \$50 receipt incorrectly posted to the General fund instead of the Endowment fund. As of March 8, 2019, the error was still not corrected. Incorrectly posted receipts result in inaccurate fund cash balance information. The Fiscal Officer should post this adjustment and review transactions to ensure they are properly recorded.

A handwritten signature in black ink that reads "Keith Faber". The signature is written in a cursive, flowing style.

Keith Faber
Auditor of State

Columbus, Ohio

May 8, 2019

OHIO AUDITOR OF STATE KEITH FABER



WHARTON – RICHLAND UNION CEMETERY

WYANDOT 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
MAY 23, 2019**