



OHIO AUDITOR OF STATE
KEITH FABER



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BASIC AUDIT REPORT

Rivercliff Union Cemetery
Morrow County
201 East Marion Street
Mount 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, (the Cemetery) for the years ended December 31, 2023 and 2022.

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, 2023 and 2022.

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 complete bank reconciliations timely as of December 31, 2023 and through the completion of audit procedures. The lack of timely completion resulted in receipts being double posted and included as reconciling items within the reconciliation dated August 31, 2024. Reconciling cash is a critical control in ensuring all transactions are posted accurately and in the proper accounting period. Unidentified differences can result in inaccurate fund cash balance information, and conceivably could cause deficit spending. Also, the Cemetery's small size requires governing board involvement with critical accounting processes (such as bank reconciliation) to compensate for the inability to segregate these duties. The absence of these reviews may be a material weakness in internal accounting control, resulting in inaccurate cash balances, or even undetected theft. Our prior audit also reported this deficiency.
2. The Cemetery failed to deposit receipts in accordance with Ohio Rev. Code §9.38. In comparing the receipt book to the bank statements it was noted there were multiple receipt transactions per month, while the bank statements only showed deposits being made bimonthly/monthly. Not depositing receipts timely could result in monies missing and reconciliation issues.

3. The Cemetery receipts were not posted timely. In comparing the Uniform Accounting Network (UAN) ledgers to the Cemetery receipt book it was noted that receipts were only posted quarterly to the accounting system. The receipt book showed that there were multiple receipt transactions per month. Not posting receipts timely could result in understating receipts from year to year.
4. Withholdings for Federal income tax and Medicare as well as Village of Mt. Gilead income tax were due January 31, 2024 but were not paid until March 1, 2024 and February 14, 2024, respectively. Furthermore, it was noted that State taxes due by January 15, 2024 were not paid until March 5, 2024. The amount paid for OPERS included a penalty of \$9.03. Failure to remit payroll withholdings by the required due date could subject the Cemetery to fines and penalties and possible future findings for recovery.
5. **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 ending December 31, 2023 until March 1, 2024. The due date for the Cemetery to file their annual financial report was February 29, 2024.



Keith Faber
Auditor of State
Columbus, Ohio

October 16, 2024

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RIVERCLIFF UNION CEMETERY

MORROW COUNTY

AUDITOR OF STATE OF OHIO CERTIFICATION

This is a true and correct copy of the report, which is required to be filed pursuant to Section 117.26, Revised Code, and which is filed in the Office of the Ohio Auditor of State in Columbus, Ohio.



Certified for Release 11/7/2024

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This report is a matter of public record and is available online at
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