



Dave Yost • Auditor of State





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Shawnee Township Cemetery Association  
Allen County  
2530 Ft. Amanda Road  
Lima, Ohio 45804

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Shawnee Township Cemetery Association, Allen County, (the Cemetery) for the years ended December 31, 2012 and 2011.

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, 2012 or 2011.

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.

## Current Year Observations

1. **Ohio Rev. Code Section 9.38** requires that public money must be deposited with the treasurer of the public office or to a designated depository on the business day following the day of receipt. If the amount of receipt does not exceed \$1,000 and the receipts can be safeguarded, public offices may adopt a policy permitting officials who receive this money to hold it past the next business day, but the deposit must be made no more than 3 business days after receiving it. Only the Board of Directors may adopt the policy. The policy must include provisions and procedures to safeguard the money during the intervening period. If the amount exceeds \$1,000 or a lesser amount cannot be safeguarded, the public official must then deposit the money on the next business day.

During 2012 and 2011 the Cemetery Sexton deposited receipts monthly. The practice increases the risk of loss or improper use of public money along with a loss of interest earned on the deposit. The Cemetery should adopt a policy for depositing money and for segregation of duties since the same individual was handling both the receipt and deposit of receipts.

2. **Ohio Rev. Code Section 5705.39** states, in part, that appropriations cannot exceed estimated receipts. **Ohio Rev. Code Section 5705.41(B)** states that expenditures cannot be made unless appropriated. For 2012 and 2011, the Cemetery did not approved estimated receipts or appropriations. The failure to approved estimated receipts and appropriations increases the risk of incurring obligations beyond available resources which could result in deficit spending. The Cemetery should follow all required budgetary laws.

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

1. Our prior audit noted that the cemetery sexton deposited receipts once a month in 2010 and 2009 with violated Ohio Rev. Code Section 9.38. During 2012 and 2011 the issue was not corrected.
2. Our prior audit noted that the total amount from all sources available for expenditures along with any encumbered balance was not certified for 2010 and 2009. This issue was not corrected in 2012 and 2011.
3. Our prior audit noted that the Cemetery did not pass an appropriation measure for 2010 and 2009 which violated Ohio Rev. Code Section 5705.38(A). As a result all disbursements exceeded appropriations which violated Ohio Rev. Code Section 5705.41(B). During 2012 and 2011 these issues were not corrected.
4. Our prior audit noted that the Cemetery did not certify the availability of funds prior to the purchase commitment which violated Ohio Rev. Code Section 5705.41(D). This issue was not corrected in 2012 and 2011.



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May 9, 2013



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**SHAWNEE TOWNSHIP CEMETERY ASSOCIATION**

**ALLEN 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 30, 2013**