



OHIO AUDITOR OF STATE
KEITH FABER



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Clifton Union Cemetery
Greene County
225 Corry Street
Yellow Springs, Ohio 45387-1812

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Clifton Union Cemetery, Greene County, (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 Observations

1. **Ohio Rev. Code § 117.38** requires that each public office file a financial report for each fiscal year, within sixty days of the close of the fiscal year. The Cemetery filed a full set of its annual financial statements for the years ended December 31, 2018 and 2017 on April 25, 2019 and April 28, 2019, respectively. The filing deadline for the Cemetery was March 1 of the subsequent year after fiscal year end. Policies and procedures should be established and implemented to verify that financial statements are promptly completed after the fiscal year-end and filed with the Auditor of State within sixty days. Failure to do so could result in the Cemetery not being eligible for a reduced cost basic audit and the Auditor of State assessing penalties for a late filing, which can amount to \$750.

A handwritten signature in black ink that reads "Keith Faber".

Keith Faber
Auditor of State
Columbus, Ohio

May 7, 2019

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CLIFTON UNION CEMETERY

GREENE 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 28, 2019**