



**SAND HILL TOWNSHIP CEMETERY
ERIE COUNTY**

BASIC AUDIT

FOR THE YEARS ENDED DECEMBER 31, 2023-2022

OHIO AUDITOR OF STATE KEITH FABER



65 East State Street
Columbus, Ohio 43215
ContactUs@ohioauditor.gov
800-282-0370

BASIC AUDIT REPORT

Sand Hill Township Cemetery
Erie County
114 Main Street, P.O. Box 278
Castalia, Ohio 44824-0278

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of Sand Hill Township Cemetery, Erie County, Ohio (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 issue to report.

Current Year Observation

The Cemetery did not file its 2022 annual report timely. **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 Cemetery did not file the 2022 annual report until March 13, 2023. Failure to file by the required date could result in penalties of \$25 per day up to maximum of \$750. The Cemetery should take the necessary steps to ensure the financial report is prepared completely in accordance with Auditor of State Bulletin 2015-007 and filed within the sixty day time frame.

Keith Faber
Auditor of State
Columbus, Ohio

June 6, 2024

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OHIO AUDITOR OF STATE KEITH FABER



SAND HILL TOWNSHIP CEMETERY

ERIE 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 6/20/2024

65 East State Street, Columbus, Ohio 43215
Phone: 614-466-4514 or 800-282-0370

This report is a matter of public record and is available online at
www.ohioauditor.gov