



Dave Yost • Auditor of State





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Gnadenhutten-Clay Union Cemetery  
Tuscarawas County  
156 Spring Street  
Gnadenhutten, Ohio 44629

We have completed certain procedures in accordance with Ohio Rev. Code § 117.01(G) to the accounting records and related documents of the Gnadenhutten-Clay Union Cemetery, Tuscarawas County, Ohio (the Cemetery), for the years ended December 31, 2013 and 2012.

Our procedures were designed solely to satisfy the audit requirements of Ohio Rev. Code § 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, 2013 or 2012.

The Cemetery's management is responsible for preparing and maintaining its accounting records and related documents. Our responsibility under Ohio Rev. Code § 117.11(A) is to examine, analyze and inspect these records and documents.

## Current Year Observations

1. Ohio Rev. Code § 145.51 requires that each employer described in division (D) of § 145.01 of the Ohio Revised Code shall pay into the employers' accumulation fund, in such monthly or less frequent installments as the public employees retirement board requires, an amount certified by the board which equals the employer obligation as described in § 145.12 of the Ohio Revised Code. In addition, the board shall add the employer billing next succeeding the amount, with interest, to be paid by the employer to provide the member with contributing service credit for the service prior to the date of initial contribution to the system for which the member has made additional payments, except payments made pursuant to §§ 145.28 and 145.29 of the Ohio Revised Code. Ninety days after the end of a quarterly period, any amounts that remain unpaid are subject to a penalty for late payment in the amount of five per cent. In addition, interest on past due amounts and penalties may be charged at a rate set by the retirement board.

The Cemetery paid each Trustee \$180 annually. Each Trustee was considered to be a public employee eligible for retirement through the Ohio Public Employee Retirement System (OPERS). However, OPERS was not withheld and paid. Additionally, the Cemetery did not pay the required 14% employer matching amount. As a result, the Cemetery could be subject to penalties along with owing OPERS for 2013, 2012 and any preceding year where OPERS was not withheld and paid. The Cemetery should begin withholding, including the employer portion, and paying OPERS for each Trustee.

Current Year Observations (Continued)

2. Ohio Admin. Code § 117-2-02(C)(1) requires all local public offices to integrate the budgetary accounts, at the legal level of control or lower, into the financial accounting system in order to effectively maintain the accounting and budgetary records. However, the Cemetery did not integrate estimated revenue, Board approved appropriations, and encumbrances into their accounting software. As a result, there was an increased risk of the Cemetery utilizing inaccurate budgetary information when making decisions. The Cemetery should integrate all budgetary information into their ledgers. This will help to ensure the accuracy of information reported and provide accurate budget versus actual comparisons, which will allow management and the Board to make informed financial decisions.

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive style with a large, looping initial "D".

**Dave Yost**  
Auditor of State

Columbus, Ohio

September 10, 2014



# Dave Yost • Auditor of State

**GNADENHUTTEN-CLAY UNION CEMETERY**

**TUSCARAWAS 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  
SEPTEMBER 23, 2014**