



Dave Yost • Auditor of State





# Dave Yost • Auditor of State

May 23, 2018

Greenwood Union Cemetery  
Logan County  
PO Box 614  
DeGraff, Ohio 43318

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Greenwood Union Cemetery, Logan County, (the Cemetery) for the years ended December 31, 2017 and 2016.

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, 2017 and 2016.

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 accounting issue to report.

## **Current Year Observation**

1. We noted the Cemetery posted homestead and rollback state receipts as property taxes rather than intergovernmental revenues in 2016 and 2017. To improve financial reporting, the Fiscal Officer should review revenue posting classifications and ensure amounts are accurately reported.

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

2. Our prior audit, for the years ended December 31, 2015 and 2014, reported a variance of \$185 between the bank reconciliation and bank statement balance for the Legacy Business Account. There were no variances noted at December 31, 2017.
3. Additionally, our prior audit, for the years ended December 31, 2015 and 2014, identified posting delays of property tax receipts from the taxing authorities. There were no unusual delays noted during the years ended December 31, 2017 or 2016.
4. Furthermore, our prior audit, for the years ended December 31, 2015 and 2014, included an observation that the Cemetery did not maintain a duplicate receipt ledger/journal recording the detail transactions of the Cemetery for 2014 or 2015. The Cemetery has since maintained a duplicate receipt book and posted individual receipts to the UAN system.

Greenwood Union Cemetery  
Logan County  
Page 2

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

**Dave Yost**  
Auditor of State  
Columbus, Ohio

May 23, 2018



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**GREENWOOD UNION CEMETERY**

**LOGAN 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  
JUNE 5, 2018**