



OHIO AUDITOR OF STATE
KEITH FABER



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Columbus, Ohio 43215
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BASIC AUDIT REPORT

Andover Union Cemetery
Ashtabula County
P.O. Box 591
Andover, Ohio 44003

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

Current Year Observations

1. We noted the Cemetery did not file its annual financial reports in a timely manner. Ohio Rev. Code § 117.38 requires cash-basis entities to file annual financial reports with the Auditor of State within 60 days of the fiscal year end. The Cemetery's filing for the year ended December 31, 2023 was filed on March 5, 2024 and the filing for the year ended December 31, 2022 was filed on March 9, 2023, which is past the required due dates.
2. We noted the Cemetery overpaid the amount due for Ohio withholdings as of December 31, 2023 by \$74. The Cemetery requested a refund from the State of Ohio on their Ohio IT 941 for 2023.
3. We noted the Cemetery's November 30, 2024, bank reconciliation had a bank over book variance of \$238 which understated the cash fund balance in the Cemetery's ledger.

Keith Faber
Auditor of State
Columbus, Ohio

January 30, 2025

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ANDOVER UNION CEMETERY

ASHTABULA 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 2/13/2025

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