



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



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## BASIC AUDIT REPORT

Ashley Union Cemetery  
Delaware County  
2855 Whipple Road  
Delaware, Ohio 43015

We have completed certain procedures in accordance with Ohio Rev. Code § 117.01(G) to the accounting records and related documents of the Ashley Union Cemetery, Delaware County, (the Cemetery) for the years ended December 31, 2024 and 2023.

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, 2024 and 2023.

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.

Based on the results of our procedures, we found the following significant compliance issues to report.

### Current Year Observations

1. **26 U.S.C. § 3102** states that Medicare taxes should be deducted from employees' compensation for all employees hired after March 31, 1986. Furthermore, employers are liable for reporting and remitting these taxes. **26 U.S.C. § 3402(A)(1)** states, except as otherwise provided in this section, every employer making payment of wages shall deduct and withhold upon such wages a tax determined in accordance with tables or computational procedures prescribed by the Secretary. We noted the Cemetery did not remit the employer's share of Medicare taxes (1.45%) during 2024, in the amount of \$135. Failure to timely remit the required taxes may result in penalties and interest being levied against the Cemetery. The Cemetery should implement procedures to ensure the employer's share of all applicable taxes is timely remitted to the taxing agencies. As of the date of this report, the Fiscal Officer has remitted the 2024 Medicare employer's share payment.
2. **Ohio Rev. Code § 5747.07** requires an employing government to remit taxes which it withheld to the appropriate authority. We noted the Cemetery overpaid School District income taxes in December 2024, in the amount of \$68. We also noted that payroll withholdings were not included in the Cemetery's accounting system; instead, these were recorded on a separate manual spreadsheet. Failure to prevent overpayments may result in cash shortages and findings for recovery. The Cemetery should implement procedures to ensure that the amounts remitted to the taxing agencies agree with the payroll withholdings. Additionally, we recommend the Cemetery's officials to evaluate if including payroll withholdings within their automated accounting system might assist in this endeavor. As of the date of this report, the Fiscal Officer is in the process of obtaining a refund of these overpaid taxes.

3. **Ohio Rev. Code § 5739.02(B)(1)** provides that sales tax does not apply to sales to the state or any of its political subdivisions. We noted the Cemetery paid \$139 of sales tax to a vendor in 2023. Failure to refrain from paying sales tax on government purchases may result in cash shortages and findings for recovery. The Cemetery should review invoices before payment is issued to ensure that sales tax is not paid. As of the date of this report, the Fiscal Officer has obtained a refund from this vendor for the paid sales tax.
4. **Ohio Rev. Code § 149.43 (E)(2)** requires the employee of the public office who is the records custodian to acknowledge receipt of the public records policy. We noted the Cemetery's records custodian had not provided written acknowledgment that the public records policy was received. Failure to provide the records custodian with the public records policy may result in unfulfilled public records requests. The Cemetery should promptly obtain a written acknowledgment from the records custodian indicating they have received the public records policy.

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

5. The prior audit for the years ended December 31, 2022 and 2021 included a noncompliance finding for not filing the 2022 annual financial report before the due date. This issue was corrected during the years ended December 31, 2024 and 2023.

KEITH FABER  
Ohio Auditor of State



Tiffany L. Ridenbaugh, CPA, CFE, CGFM  
Chief Deputy Auditor

June 24, 2025

# OHIO AUDITOR OF STATE KEITH FABER



**ASHLEY UNION CEMETERY**

**DELAWARE 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 7/8/2025**

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This report is a matter of public record and is available online at  
[www.ohioauditor.gov](http://www.ohioauditor.gov)