



Dave Yost • Auditor of State





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Mound Hill Union Cemetery  
Medina County  
3800 Greenwich Road  
Seville, Ohio 44273

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Mound Hill Union Cemetery, Medina County, Ohio, (the Cemetery) for the years ended December 31, 2016 and 2015.

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, 2016 or 2015.

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.

## **Current Year Observation**

Ohio Rev. Code §117.38 states that cash basis entities must file annual reports with the Auditor of State within 60 days of fiscal year-end. The Auditor of State may extend the deadline for filing a financial report and establish terms and conditions for any such extension. The complete filing includes basic financial statements and notes to the financial statements.

For 2016 and 2015, the Cemetery's annual financial reports were included as part of the annual financial reports filed for Guilford Township, the Cemetery's fiscal agent, and separate filings were not made. The Cemetery filed separate annual financial reports for 2016 and 2015 on August 5, 2017 and August 8, 2017, respectively, which was after the 60 day timeframe. The Cemetery did not obtain extensions for either filing.

Failure to file an annual report in the required time frame could result in a penalty of twenty-five dollars for each day the report remains unfiled, not to exceed seven hundred fifty dollars. The Auditor of State may waive these penalties, upon the filing of the past due financial report. Additionally, the lack of an annual report could jeopardize the Cemetery's eligibility for future reduced audit services.

The Cemetery should file complete annual reports with the Auditor of State's office within the required timeframe.

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

August 29, 2017



# Dave Yost • Auditor of State

**MOUND HILL UNION CEMETERY**

**MEDINA 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 12, 2017**