



Dave Yost • Auditor of State



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Scotts Union Cemetery
Erie County
417 Main Street
Huron, Ohio 44839-1652

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of Scotts Union Cemetery, Erie County, Ohio (the Cemetery) for the years ended December 31, 2015 and 2014.

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, 2015 and 2014.

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 provides that entities filing on a cash-basis must file annual reports with the Auditor of State within 60 days of the fiscal year-end. For the years ended December 31, 2015 and 2014, the Cemetery did not file an annual report within 60 days of the fiscal year-end. The 2015 annual report was filed on December 2, 2016, while the 2014 annual report was filed December 1, 2016.

The Cemetery should ensure that its annual financial reports are timely filed with the Auditor of State. The failure to file annual financial statements in a timely manner may result in the Cemetery not being eligible for reduced audit procedures in the future, such as a basic audit or agreed upon procedures.

The Cemetery can refer to Audit Bulletin 2015-007 at the following website address for information on annual financial reporting requirements: <http://www.ohioauditor.gov/publications/bulletins/2015/007.pdf>

A handwritten signature in black ink that reads "Dave Yost".

Dave Yost
Auditor of State

December 19, 2016

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SCOTTS UNION CEMETERY

ERIE 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
JANUARY 10, 2017**