



Dave Yost • Auditor of State



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September 27, 2018

Union Hill Township Joint Cemetery
Wood County
18617 Brim Road
Bowling Green, Ohio 43402-9318

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of Union Hill Township Joint Cemetery, Wood County, Ohio (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 compliance and accounting issue to report.

Current Year Observation

Ohio Rev. Code § 117.38 requires entities to file their financial information in the HINKLE system within 60 days after the close of the fiscal year. This statute also permits the Auditor of State to extend the deadline for filing a financial report and establish terms and conditions for any such extension. Auditor of State established policies, in addition to filing extensions granted for extenuating circumstances, allow for refiling complete financial statements, as defined in AOS Bulletin 2015-007 in the Hinkle System for December 31, 2017 and 2016 fiscal year ends included in 2015-2016 or 2016-2017 agreed upon procedure engagements, subsequent to the Cemetery's deadline where the initial filing was filed on time but incomplete. Financial information was filed on August 28, 2018 for 2017 which was not within the required timeframe. Financial information was filed within the required timeframe on February 28, 2017 for 2016. The financial information filed in both years did not include the activity or balances related to the Cemetery's accounts held at First Federal Bank. In addition, the filed information did not include beginning and ending fund balances for the activity reported and some required footnote disclosures were omitted.

Failing to complete and file accurate financial reports could lead to the Board making misinformed decisions. In addition, filing late could result in penalties of \$25 per day up to a maximum of \$750.

The Cemetery should file complete financial statements and notes in the Hinkle system within 60 days of year end in accordance with Ohio Rev. Code Section 117.38.

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive style with a large, looping initial "D" and a long, sweeping tail on the "y".

Dave Yost
Auditor of State

September 27, 2018



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UNION HILL TOWNSHIP JOINT CEMETERY

WOOD 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
OCTOBER 16, 2018