



OHIO AUDITOR OF STATE
KEITH FABER



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Gibsonburg Union Cemetery
Sandusky County
621 South Ludwig Avenue
Gibsonburg, Ohio 43431

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of Gibsonburg Union Cemetery, Sandusky County, Ohio (the Cemetery) for the years ended December 31, 2018 and 2017.

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, 2018 and 2017.

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 or accounting issues to report.

Current Year Observations

1. The Cemetery does not maintain a journal of cash activity. Only a check register is used to assemble its transactions which did not include deposits made or a running cash balance. Ohio Admin. Code § 117-2-02(D) directs all public offices to maintain accounting records in a manual or computerized format. Such records should include a cash journal which typically contains the following: the amount, date, receipt number, check number, account code, and any other information necessary to properly classify the transaction. Failure to maintain the required accounting records could lead to misstated or unsupported annual financial reports. The Cemetery should maintain a cash journal of all receipts and disbursements. This journal then should be reconciled to the Cemetery's checking account activity on a monthly basis.
2. Ohio Rev. Code § 117.38 provides that each public office, other than a state agency, shall file a financial report for each fiscal year. The report shall be certified by the proper officer or board and filed with the auditor of state within sixty days after the close of the fiscal year. At the time the report is filed with the auditor of state, the chief fiscal officer shall publish notice in a newspaper published in the taxing district. The notice shall state the financial report has been completed by the public office and is available for public inspection at the office of the chief fiscal officer.

The 2018 and 2017 financial reports were not filed until August 6, 2019 and April 30, 2018, respectively, which are not within sixty days after the close of the fiscal year. Failure to file by the required date could result in penalties of \$25 per day up to a maximum of \$750. The Cemetery should file the financial reports within sixty days after the close of the fiscal year.

3. We noted the Cemetery withheld \$94 in municipal income tax from the employee's earnings during 2018, but failed to remit it to the Village of Gibsonburg until August 8, 2019. Ohio Rev. Code § 718.03(A)(2) provides that an employer, agent of an employer, or other payer may also deduct and withhold, on the request of an employee, taxes for the municipal corporation in which the employee is a resident. Failing to remit income tax withholdings could result in penalties for fines being assessed against the Cemetery. The Cemetery should monitor payment due dates and make payments to the Village of Gibsonburg by the due date.



Keith Faber
Auditor of State

Columbus, Ohio

August 13, 2019

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GIBSONBURG UNION CEMETERY

SANDUSKY 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
AUGUST 27, 2019**