



OHIO AUDITOR OF STATE
KEITH FABER



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Maple Grove Union Cemetery District
Williams County
04294 County Road D
Edgerton, Ohio 43517

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of Maple Grove Union Cemetery District, Williams 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. We examined the bank reconciliation prepared as of December 31, 2018. It included amounts listed as outstanding receipts (deposits in transit) of \$5,250.22 which were actually entries to move amounts between the Cemetery's bank accounts and a receipt which was recorded twice in its accounting system. An outstanding payment (check) of \$550 was also incorrectly included to move amounts between the Cemetery's bank accounts.

As result of improperly recording this activity, the total cash balance at December 31, 2018 is overstated by \$4,700.22. Reconciling cash is a critical control is assuring all transactions are posted accurately and in the proper accounting period. The fiscal officer should record the entries necessary to eliminate these amounts reported as outstanding receipts and payments. The fiscal officer should also consult with Uniform Accounting Network if assistance is needed to correct these mounts and to determine the proper procedures to record transfers between its bank accounts and errors in recording receipts. In addition, the Board should review bank reconciliations monthly and ensure reconciling items are properly supported and accurate.

2. We noted the Cemetery filed their Annual Financial Report for the 2017 fiscal year with the Auditor of State on August 21, 2019. Ohio Rev. Code §117.38 requires the financial report to be filed with the Auditor of State within sixty days following the last day of the Cemetery's fiscal year. Failing to file by the required date can result in a penalty of \$25 per day up to a maximum of \$750. The Cemetery should implement controls to help ensure the annual report is filed by the required due date.

A handwritten signature in cursive script that reads "Keith Faber".

Keith Faber
Auditor of State

Columbus, Ohio

September 6, 2019

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MAPLE GROVE UNION CEMETERY DISTRICT

WILLIAMS 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 24, 2019**