



Dave Yost • Auditor of State



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Maple Grove Union Cemetery District
Williams County
04294 County Road D
Edgerton, Ohio 43517-9790

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, 2014 and 2013.

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, 2014 or 2013.

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 Observations

1. We examined the bank reconciliation prepared as of December 31, 2014. It included a reconciling item of \$1,400.02 to the accounting system fund balance due to an expenditure not being posted into the Cemetery's accounting records. The reconciliation also included an unexplained reconciling item of \$153.96 to the balance reported by Cemetery's bank. The Fiscal Officer was unable to determine what this amount represented.

Reconciling cash is a critical control in assuring all transactions are posted accurately and in the proper accounting period. Unrecorded expenditures and unidentified differences result in inaccurate fund cash balance information, and conceivably could cause deficit spending. The Fiscal Officer should review transactions recorded since the last reconciliation and correct the error.

Also, the Cemetery's small size requires governing board involvement with critical accounting processes (such as bank reconciliation) to compensate for the inability to segregate these duties. The absence of these reviews may be a material weakness in internal accounting control, resulting in inaccurate cash balances, or even undetected theft. We also recommend the Board of Trustees periodically examine monthly bank reconciliations for completeness and accuracy.

2. General Fund appropriations of \$113,967 exceeded estimated resources by \$5,547 for the year ended December 31, 2014. Ohio Rev. Code §5705.39 limits appropriations to estimated resources. Because appropriations authorize spending, appropriating more than estimated resources potentially authorities deficit spending. The Cemetery should replace appropriations to the amount of estimated resources.

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

Dave Yost
Auditor of State

June 10, 2015

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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
JUNE 25, 2015**