



Dave Yost • Auditor of State



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Greenwood Union Cemetery
Logan County
PO Box 614
DeGraff, Ohio 43318

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Greenwood Union Cemetery, Logan County, (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 Observations

1. We examined the bank reconciliation prepared as of December 31, 2015. We noted the bank reconciliation reported the Legacy Business Account balance as \$239, however, the bank statement reported \$185. The activity for the account was not posted to the accounting system until January 2016. The Fiscal Officer should ensure all activity is timely posted and properly reconciled monthly.
2. We noted the Cemetery did not post property taxes during 2014 until September and December of 2014. The County remits property taxes to subdivisions in March and July and the appropriate taxing authorities for the Cemetery remit taxes soon thereafter. The Cemetery should implement procedures to timely post receipts when received.
3. We noted the Cemetery did not maintain a duplicate receipts ledger/journal recording the detail transactions of the Cemetery for 2014 or 2015; however the Cemetery did have post-it notes on the bank deposit slip showing the individual, date, lot number, grave, and type of receipt. The Cemetery utilizes UAN and has the capability of including this information in the system; however receipts are posted in totals without detail. The Cemetery should maintain detailed duplicate receipts (ledger and/or journal) documenting individual transactions in order to accurately maintain financial records and improve accountability.

Current Status of Matters Reported in the Prior Engagement

4. The prior audit for the years ended December 31, 2013 and 2012 included finding 2013-001 related to the underpayment of property tax receipts. Pleasant Township failed to remit \$1,146 of tax levy, homestead and rollback, tangible personal property tax and Kilowatt hour receipts to the Cemetery. We noted the proper number of tax receipts during the current year engagement.

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive style with a large, looping initial "D".

Dave Yost
Auditor of State

June 21, 2016



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GREENWOOD UNION CEMETERY

LOGAN 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
JULY 5, 2016**