



Dave Yost • Auditor of State



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New Straitsville Coal Township Union Cemetery
Perry County
P.O. Box 244
New Straitsville, Ohio 43766

We have completed certain procedures in accordance with Ohio Rev. Code §117.01(G) to the accounting records and related documents of the New Straitsville Coal Township Union Cemetery, Perry County, Ohio (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 §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 §117.11(A) is to examine, analyze and inspect these records and documents.

Current Year Observations

1. Ohio Rev. Code §117.38 provides that entities filing on a cash-basis must file annual reports with the Auditor of State within 60 days of the fiscal year-end. The Auditor of State may prescribe by rule or guidelines the forms for these reports. However, if the Auditor of State has not prescribed a reporting form, the public office shall submit its report on the form used by the public office. We noted no evidence that the 2014 financial statements were ever filed with the Auditor of State. The Clerk/Treasurer was able to provide us with a copy of the completed report, when requested, and we noted that it was signed and dated January 29, 2015. The Clerk/Treasurer should file an annual report every year within 60 days of fiscal year end and maintain documentation to support the financial statements were filed.
2. Ohio Rev. Code §145.47(B) requires contributions for each retirement contributor to be transmitted to the Ohio Public Employees Retirement System (OPERS) at such intervals and in such form as the system shall require. The remittance of the final OPERS withholdings for 2015 was due January 30, 2016. We noted that the Cemetery did not pay the amount due until February 19, 2016. The Clerk-Treasurer should transmit all retirement withholdings by the dates established by the retirement system.

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

Dave Yost
Auditor of State
Columbus, Ohio

August 31, 2016

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NEW STRAITSVILLE COAL TOWNSHIP UNION CEMETERY

PERRY 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 13, 2016**