



**RIVERCLIFF UNION CEMETERY
MORROW COUNTY**

BASIC AUDIT

FOR THE YEARS ENDED DECEMBER 31, 2015-2014



Dave Yost • Auditor of State



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Rivercliff Union Cemetery
201 East Marion Street
Mt. Gilead, Ohio 43338

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Rivercliff Union Cemetery, Morrow 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 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 or 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. Ohio Revised Code section 117.38 states that public officers shall file a financial report for each fiscal year and that the report must be filed with the Auditor of State within sixty days after the close of fiscal year end. We noted that the financial statements for fiscal year 2015 and 2014 were both submitted after the sixty day deadline. Failure to file timely could result in deficiencies in the cemeteries accounting and reporting process. We recommend the Cemetery file their financial statements within the required time period.
2. We noted that General Fund disbursements of \$57,961 exceeded appropriations of \$52,646 by \$5,315 for the year ended December 31, 2015. Ohio Rev. Code section 5705.41(B) prohibits a subdivision or taxing unit from expending money unless it has been appropriated. Failure to appropriate funds adequately could result in expenditures exceeding available resources. The Cemetery should increase appropriations and amend estimated resources if necessary throughout the year.

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

Dave Yost
Auditor of State

August 18, 2016

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RIVERCLIFF UNION CEMETERY

MORROW 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 1, 2016**