



Dave Yost • Auditor of State



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May 17, 2017

Edon Union Cemetery District
Williams County
108 East Indiana Street
P.O. Box 338
Edon, Ohio 43518-0338

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of Edon Union Cemetery District, Williams County, Ohio (the Cemetery) for the years ended December 31, 2016 and 2015.

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, 2016 and 2015.

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. The Cemetery does not maintain a journal of cash activity. Only a check register is used to assemble its transactions. Ohio Admin. Code §117-2-02(D) directs all public offices to maintain accounting records in a manual or computerized format. Such records should include a cash journal which typically contains the following: the amount, date, receipt number, check number, account code, and any other information necessary to properly classify the transaction. Failure to maintain the required accounting records could lead to misstated or unsupported annual financial reports. The Cemetery should maintain a cash journal of all receipts and disbursements. This journal then should be reconciled to the Cemetery's checking account activity on a monthly basis.
2. Ohio Rev. Code § 117.38 provides that each public office shall file a financial report for each fiscal year. The auditor of state may prescribe forms by rule or may issue guidelines, or both, for such reports. If the auditor of state has not prescribed a rule regarding the form for the report, the public office shall submit its report on the form utilized by the public office. The report should be filed with the auditor of state within sixty days after the close of the fiscal year (March 1, 2017).

Auditor of State Bulletin 2015-007 provides comprehensive guidance related to required annual financial report filings by public offices.

The Cemetery's 2016 annual financial report was initially filed February 13, 2017. However, this filing was not considered to be complete since notes of the financial statements were not included. A complete filing was completed on March 6, 2017. We recommend the District take the necessary steps to ensure the financial report is prepared completely in accordance with Auditor of State Bulletin 2015-007 and filed within the sixty day time frame.

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

Dave Yost
Auditor of State

May 17, 2017



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EDON 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
MAY 30, 2017**