



Dave Yost • Auditor of State



Dave Yost • Auditor of State

July 10, 2018

Winchester Union Cemetery
Adams County
Winchester, Ohio 45697

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Winchester Union Cemetery, Adams County, (the Cemetery) for the years ended December 31, 2017 and 2016.

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, 2017 and 2016.

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.

Based on the results of our procedures, we found the following significant compliance issues to report.

Current Year Observations

We noted that the Cemetery did not file December 31, 2017 and 2016 annual financial reports in a timely manner. The Winchester Union Cemetery could be faced with fines for failure to file in a timely manner. ORC § 117.38 imposes a penalty of \$25 per day (\$750 maximum) for entities that file late or fail to file by the required date; however, the auditor of state may waive all or any part of the penalty assessed under this section upon the filing of the past due financial report. We recommend that the Cemetery file the annual financial reports by the required date.

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

Dave Yost
Auditor of State

Columbus, Ohio

July 9, 2018

This page intentionally left blank.



Dave Yost • Auditor of State

WINCHESTER UNION CEMETERY

ADAMS 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 24, 2018