



**NORTH FORK JOINT CEMETERY
MORROW COUNTY**

BASIC AUDIT

FOR THE YEARS ENDED DECEMBER 31, 2018-2017

OHIO AUDITOR OF STATE KEITH FABER



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North Fork Joint Cemetery
Morrow County
6387 County Road 109
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 North Fork Joint Cemetery, Morrow County, (the Cemetery) for the years ended December 31, 2018 and 2017.

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, 2018 and 2017.

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 or accounting issues to report.

Current Year Observations

1. We examined the bank reconciliation prepared as of December 31, 2018. It did not include a Certificate of deposit that is kept with a segregated entity in the amount of \$2,500, which should be recorded within the endowment fund.

Reconciling cash is a critical control in assuring all transactions are posted accurately and in the proper accounting period. Not including balances that belong to the Cemetery misrepresents the Cemetery's financial position. The fiscal officer should record all fund balances and cash balances within the ledgers.

2. **Ohio Rev. Code § 117.38** states that public offices reporting on a cash basis must file annual reports with the Auditor of State's HINKLE system within 60 days of the close of the fiscal year end. We noted the Cemetery did not file its annual financial report to the HINKLE system for the fiscal year ending December 31, 2018 and December 31, 2017, until September 15, 2019. The deadline for the Cemetery to file their annual financial report was on March 1, 2019 and March 1, 2018, respectively. Our prior audit also reported this noncompliance.

A handwritten signature in black ink that reads "Keith Faber".

Keith Faber
Auditor of State
Columbus, Ohio

October 14, 2019

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OHIO AUDITOR OF STATE KEITH FABER



NORTH FORK JOINT TOWNSHIP 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
NOVEMBER 7, 2019**