



Dave Yost • Auditor of State



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Maple Grove Union Cemetery
Champaign County
176 S. Main St.
Mechanicsburg, Ohio

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Maple Grove Union Cemetery, Champaign County, (the Cemetery) for the years ended December 31, 2013 and 2012.

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, 2013 or 2012.

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. We examined the bank reconciliation prepared as of December 31, 2013. It included two certificates of deposit (CD) accounts, in the amounts of \$80,000 and \$75,000. These amounts represent the original investment rather than the reinvested totals and therefore did not agree to the CD renewal notices. The 2013 renewal notices identified the balances as \$81,085.67 and \$76,727.39, respectively. The Cemetery should record the actual value of the CDs on the bank reconciliations and annual report in order to properly present total cash fund balances.
2. We noted the Cemetery did not maintain a receipts ledger/journal recording the daily transactions of the Cemetery for 2012 for 2013; however the Cemetery did have a monthly report showing total receipts for each revenue category. The Cemetery should maintain a daily receipts ledger and/or journal documenting individual transactions in order to accurately maintain financial records and improve accountability.

Current Status of Matters we Reported in our Prior Engagement

3. Our prior year agreed-upon procedures (AUP) report for the years ended December 31, 2011 and 2010 included an exception for the Cemetery's two CD balances per the bank reconciliation did not agree to the bank confirmation balances. As noted in #1 of the current year observations above, the Cemetery continues to report the CDs as the original investment amount.

Current Status of Matters we Reported in our Prior Engagement (Continued)

4. Our prior year AUP report also noted the Cemetery did not properly report property tax receipts at the gross amount per the Statement of Semiannual Apportionment of Taxes. The Cemetery had overstated the gross amount of taxes. For 2013 and 2012, the Cemetery understated tax revenues as the receipts were posted at net of fees. The Cemetery should post the tax receipts at gross while also posting a corresponding expenditure for the fees in order to properly present receipts and expenditures.
5. Our prior year AUP report also noted the Cemetery did not have Federal tax withholding and OPERS documentation on file for two and three employees, respectively. In 2012, we determined the Cemetery did not have any tax or OPERS withholding forms on file. In 2013, we determined the Cemetery did have state and federal tax withholding forms; however it did not have any OPERS forms on file. The Cemetery should implement procedures to ensure all proper forms are completed for its employees to help ensure the proper amounts are withheld and remitted.
6. Our prior year AUP report noted the Cemetery made an untimely payment to OPERS. The Cemetery remitted payment to OPERS for December 2013 by the deadline; however the payment for the November 2013 OPERS contributions was not made until January 2014. The November contributions should have been paid in December 2013. The Cemetery should implement procedures to ensure withholdings and other obligations are paid timely in order to help prevent penalties and/or fees.



Dave Yost
Auditor of State

Columbus, Ohio

April 16, 2014



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MAPLE GROVE UNION CEMETERY

CHAMPAIGN 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 8, 2014**