



Dave Yost • Auditor of State



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Patterson Union Cemetery
Harrison County
P.O. Box 101
Deersville, Ohio 44693

To the Board of Trustees:

We have completed certain procedures in accordance with Ohio Rev. Code §117.01(G) to the accounting records and related documents of the Patterson Union Cemetery, Harrison County, Ohio (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 §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 §117.11(A) is to examine, analyze and inspect these records and documents.

Current Year Observations

We examined the payroll remittances for the Cemetery payroll costs for 2013. We found that Medicare tax was not withheld from employees' wages. 26 U.S.C. § 3102(a) requires that Medicare be deducted from the compensation of employees hired after April 1, 1986 and be remitted to the Internal Revenue Service. Not withholding and remitting these amounts timely can result in late fees and penalties for the Cemetery. The Cemetery Clerk should ensure that these amounts are withheld and remitted timely.

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

Dave Yost
Auditor of State

Columbus, Ohio

August 29, 2014

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PATTERSON UNION CEMETERY

HARRISON 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 11, 2014**