



Dave Yost • Auditor of State



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Grandview Union Cemetery
Tuscarawas County
P.O. Box 101
Strasburg, Ohio 44680

We have completed certain procedures in accordance with Ohio Rev. Code § 117.01(G) to the accounting records and related documents of the Grandview Union Cemetery, Tuscarawas County, Ohio (the Cemetery), for the years ended December 31, 2015 and 2014.

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, 2015 and 2014.

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

1. 26 USC § 3102(a) requires Medicare tax to be collected by the employer of the taxpayer, by deducting the amount of the tax from the wages as and when paid. 26 USC § 3101(a) established the contribution rate at 1.45% of wages. Employers were required to contribute an equal share of Medicare tax at 1.45% of wages. The Cemetery did not withhold or remit Medicare taxes for employees. Additionally, the Cemetery did not pay the employer required matching amount. As a result, the Cemetery could have a liability for unpaid amounts as well as incur unnecessary late fees or other penalties. This matter will be referred to the Internal Revenue Service for whatever action deemed necessary.
2. Ohio Rev. Code § 117.38 requires entities filing cash basis financial statements to file annual reports with the Auditor of State within 60 days of the fiscal year end. The Cemetery's 2015 annual financial report was due February 29, 2016. The Cemetery's 2014 annual financial report was due March 1, 2015. The Cemetery filed their 2015 and 2014 financial statements on June 3, 2016. The late filing of financial statements could result in fines and penalties.

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

Dave Yost
Auditor of State
Columbus, Ohio

September 19, 2016

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GRANDVIEW UNION CEMETERY-STRASBURG

TUSCARAWAS 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
OCTOBER 4, 2016**