



Dave Yost • Auditor of State



Dave Yost • Auditor of State

New Belleville Ridge Joint Cemetery
21745 North Dixie Highway
Bowling Green, Ohio 43402-8500

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of New Belleville Ridge Joint Cemetery, Wood 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 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, 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 Section 117.11(A) is to examine, analyze and inspect these records and documents.

Current Year Observations

1. We noted the financial statements for 2015 and 2014 were not submitted to the HINKLE system until April 29, 2016. Ohio Rev. Code § 117.38 indicates entities must file annual reports with the Auditor of State within 60 days of the fiscal year-end. The failure to submit annual financial statements may disqualify the Cemetery for basic audits in the future. We recommend financial statements along with notes to the financial statements be submitted within 60 of year end.
2. We noted the financial statements did not agree to the accounting records for 2015 or 2014 in the amounts of \$15 and \$56 respectively. Unreconciled financial statements could result in the loss of monies and inadequate reporting of the year end balances. We recommend the Cemetery ensure the financial statements match the accounting records.
3. The Township over remitted State of Ohio withholding taxes for year-end December 31, 2015 in the amount of \$25.37. The Cemetery was aware of the error and is in process of acquiring a refund.

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

Dave Yost
Auditor of State

May 26, 2016

This page intentionally left blank.



Dave Yost • Auditor of State

NEW BELLEVILLE RIDGE JOINT CEMETERY

WOOD 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
JUNE 14, 2016**