



Dave Yost • Auditor of State



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Patterson Union Cemetery-Deersville
Harrison County
86530 North Bay Road
Scio, Ohio 43988

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-Deersville, Harrison County, Ohio (the Cemetery), for the period January 1, 2014 through November 18, 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 period January 1, 2014 through November 18, 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 Observation

Payroll remittances for the 2014 Cemetery payroll costs were reviewed. Medicare tax was not withheld from the employee's 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 Medicare is withheld and remitted timely.

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

Dave Yost
Auditor of State
Columbus, Ohio

April 22, 2016

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PATTERSON UNION CEMETERY-DEERSVILLE

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
MAY 5, 2016**