



Dave Yost • Auditor of State



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Greenmound Union Cemetery District
Darke County
P.O. Box 314
New Madison, Ohio 45346

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Greenmound Union Cemetery District, Darke County, (the Cemetery) for the years ended December 31, 2016 and 2015.

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, 2016 or 2015.

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

Ohio Rev. Code § 145.034 states, in part, that a member of the public employees retirement system who is a public employee as defined in division (A)(2) of section 145.01 of the Revised Code and whose earnings from employment are or become subject to the tax on wages imposed by the "Federal Insurance Contributions Act," 68A Stat. 415 (1954), 26 U.S.C.A. 3101, as amended, may elect to have such earnings exempted from contributions to the public employees retirement system by filing with the public employees retirement board a written request bearing his signature. The request shall be filed not later than ninety days after the date the member becomes subject to such tax on wages. A request mailed to the board shall be considered to have been filed on its postmark date. On receipt of a request, the board shall notify the member's employer that the request has been made. No contributions by the person making the request or his employer shall be required for service for which earnings are made exempt from contributions pursuant to this section, and no service credit shall be granted or purchased for such service. Once granted, a request made pursuant to this section may not be withdrawn.

Cemetery personnel were in positions covered by the Ohio Public Employees Retirement System (OPERS). During 2015 all personnel paid into OPERS. However, during 2016, it was noted that some personnel paid into social security rather than OPERS. However, there was no documentation to indicate that a signed notification was submitted to the OPERS board as required.

The Cemetery should implement policies and procedures to verify that personnel who elect not to pay into the pension are providing signed documentation to the respective board and also maintaining evidence of this election.

Current Status of Matter we Reported in our Prior Engagement

In addition to the matter reported above, our prior audit for the years ended December 31, 2014 and 2013 included a comment for appropriations exceeding estimated resources in violation of Ohio Rev. Code Section 5705.39. Appropriations did not exceed estimated resources for the year ended December 31, 2016.

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive style with a large, looping "D" and "Y".

Dave Yost
Auditor of State

September 8, 2017



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GREENMOUND UNION CEMETERY DISTRICT

DARKE 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 21, 2017**