



Dave Yost • Auditor of State



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June 14, 2018

Sand Hill Township Cemetery
Erie County
7215 Magill Road
Castalia, Ohio 44824-9304

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of Sand Hill Township Cemetery, Erie County, Ohio (the Cemetery) for the years ended December 31, 2017 and 2016.

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, 2017 and 2016.

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.

Based on the results of our procedures, we found the following significant compliance issue to report.

Current Year Observation

Ohio Rev. Code § 117.38 provides that entities filing on cash-basis must file annual reports with the Auditor of State within 60 days of the fiscal year-end. For the year ended December 31, 2017 the Cemetery did not file a complete annual report within 60 days of the fiscal year-end. An incomplete 2017 annual report was filed on March 6, 2018, with the complete annual report subsequently filed on May 31, 2018.

The Cemetery should ensure that its annual financial reports are complete and filed timely with the Auditor of State. The failure to file complete annual financial statements in a timely manner may result in the Cemetery not being eligible for reduced audit procedures in the future, such as basic audit or agreed-upon procedures.

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

Dave Yost
Auditor of State

June 14, 2018

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SAND HILL TOWNSHIP CEMETERY

ERIE 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 28, 2018**