



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



Mt. Carmel Joint Cemetery  
Champaign County  
PO Box 45  
Cable, Ohio 43009

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Mt. Carmel Joint Cemetery, Champaign County, (the Cemetery) for the years ended December 31, 2018 and 2017.

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, 2018 and 2017.

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 or accounting issues to report.

## **Current Year Observations**

1. We scanned payroll transaction for the years ended December 31, 2018 and 2017. We determined Social Security tax was not withheld during 2017 or 2018 for the Board of Trustees. **26 U.S.C. § 3402** requires every employer making payment of wages to deduct and withhold upon such wages a tax determined in accordance with tables or computational procedures prescribed by the Secretary of Treasury.

To comply with the above mentioned code, the Cemetery should implement procedures to ensure withholdings necessary for the Board of Trustees are calculated, withheld, and remitted. The Cemetery should also determine if prior amounts should be remitted.

## **Current Status of Matters Reported in our Prior Engagement**

2. In addition to the withholding matter reported in item 1 above, our prior basic audit for the years ended December 31, 2016 and 2015 included a matter in which the Cemetery did not calculate and/or withhold federal tax for employees, Clerk or Board of Trustees. Additionally, the Cemetery did not withhold State or Medicare tax for the Board of Trustees during 2016 or 2015. The Cemetery calculated federal tax obligations and withheld State and Medicare tax for all employees during 2018 and 2017.

Mt. Carmel Joint Cemetery  
Champaign County  
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A handwritten signature in black ink that reads "Keith Faber". The signature is written in a cursive style with a large, prominent "K" and "F".

Keith Faber  
Auditor of State  
Columbus, Ohio

April 26, 2019

# OHIO AUDITOR OF STATE KEITH FABER



**MT. CARMEL JOINT CEMETERY**

**CHAMPAIGN 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 9, 2019**