



Dave Yost • Auditor of State



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July 11, 2018

Andover Union Cemetery
Ashtabula County
Andover, Ohio 44003

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Andover Union Cemetery, Ashtabula County, (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 or accounting issues to report

Current Year Observations

Ohio Rev. Code Section 117.38 requires cemeteries to file their financial information in the HINKLE system within 60 days after the close of the fiscal year. This statute also permits the Auditor of State to extend the deadline for filing a financial report and establish terms and conditions for any such extension. Auditor of State established policies, in addition to filing extensions granted for extenuating circumstances, allow for refile complete financial statements, as defined in AOS Bulletin 2015-007 in the Hinkle System for December 31, 2017 and 2016 fiscal year ends included in 2015-2016 or 2016-2017 agreed up on procedure engagements, subsequent to the Cemetery's deadline where the initial filing was filed on time but incomplete. The initial report filings for 2016 and 2017 were filed on time but were incomplete so the Fiscal Officer corrected and refiled the reports June 14, 2018.

Current Status of Matters Reported in our Prior Engagement

1. Our prior audit for the years ended December 31, 2015 and 2014 included a transfer required to the two permanent trust accounts to replenish each to its original corpus amount. The cash journal reflected a transfer of the required amounts from the General Fund to each permanent trust fund on July 22, 2016.
2. The Cemetery's small size requires governing board involvement with critical accounting processes (such as bank reconciliation) to compensate for the inability to segregate these duties. The Cemetery now requires signature of all three trustees on the financial reporting package and bank reconciliations as of September 2016.

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

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ANDOVER UNION CEMETERY

ASHTABULA 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
JULY 31, 2018**