



Mary Taylor, CPA
Auditor of State

**SHAWNEE TOWNSHIP CEMETERY ASSOCIATION
ALLEN COUNTY**

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Mary Taylor, CPA
Auditor of State

Shawnee Township Cemetery Association
Allen County
2530 Ft. Amanda Rd.
Lima, Ohio 45804

To the Board of Directors:

As you are aware, the Auditor of State's Office (AOS) must modify the *Independent Accountants' Report* we provide on your financial statements due to an interpretation from the American Institute of Certified Public Accountants (AICPA). While AOS does not legally require your government to prepare financial statements pursuant to Generally Accepted Accounting Principles (GAAP), the AICPA interpretation requires auditors to formally acknowledge that you did not prepare your financial statements in accordance with GAAP. Our Report includes an adverse opinion relating to GAAP presentation and measurement requirements, but does not imply the amounts the statements present are misstated under the non-GAAP basis you follow. The AOS report also includes an opinion on the financial statements you prepared using the cash basis and financial statement format the AOS permits.

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Mary Taylor, CPA
Auditor of State

July 8, 2009

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Mary Taylor, CPA

Auditor of State

INDEPENDENT ACCOUNTANTS' REPORT

Shawnee Township Cemetery Association
Allen County
2530 Ft. Amanda Rd.
Lima, Ohio 45804

To the Board of Directors:

We have audited the accompanying financial statements of the Shawnee Township Cemetery Association, Allen County (the Cemetery), as of and for the years ended December 31, 2008 and 2007. These financial statements are the responsibility of the Cemetery's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require that we plan and perform the audit to reasonably assure whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe our audit provides a reasonable basis for our opinion.

As described more fully in Note 1, the Cemetery has prepared these financial statements using accounting practices the Auditor of State prescribes or permits. These practices differ from accounting principles generally accepted in the United States of America (GAAP). Although we cannot reasonably determine the effects on the financial statements of the variances between these regulatory accounting practices and GAAP, we presume they are material.

GAAP requires presenting entity wide statements and also presenting the Cemetery's larger (i.e. major) funds separately. While the Cemetery does not follow GAAP, generally accepted auditing standards requires us to include the following paragraph if the statements do not substantially conform to GAAP presentation requirements. The Auditor of State permits, but does not require cemeteries to reformat their statements. The Cemetery has elected not to follow GAAP statement formatting requirements. The following paragraph does not imply the amounts reported are materially misstated under the accounting basis the Auditor of State permits. Our opinion on the fair presentation of the amounts reported pursuant to its non-GAAP basis is in the second following paragraph.

In our opinion, because of the effects of the matter discussed in the preceding two paragraphs, the financial statements referred to above for the years ended December 31, 2008 and 2007 do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the Cemetery as of December 31, 2008 and 2007, or its changes in financial position for the years then ended.

Also, in our opinion, the financial statements referred to above present fairly, in all material respects, the fund cash balances of Shawnee Township Cemetery Association, Allen County, as of December 31, 2008 and 2007, and its cash receipts and disbursements for the years then ended on the accounting basis Note 1 describes.

The Cemetery has not presented Management's Discussion and Analysis, which accounting principles generally accepted in the United States of America has determined is necessary to supplement, although not required to be part of, the financial statements.

In accordance with *Government Auditing Standards*, we have also issued our report dated July 8, 2009, on our consideration of the Cemetery's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. While we did not opine on the internal control over financial reporting or on compliance, that report describes the scope of our testing of internal control over financial reporting and compliance, and the results of that testing. That report is an integral part of an audit performed in accordance with *Government Auditing Standards*. You should read it in conjunction with this report in assessing the results of our audit.

A handwritten signature in cursive script that reads "Mary Taylor".

Mary Taylor, CPA
Auditor of State

July 8, 2009

**SHAWNEE TOWNSHIP CEMETERY ASSOCIATION
ALLEN COUNTY**

**STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGE IN FUND CASH BALANCE
GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2008**

Cash Receipts:

Cremation	\$1,500
Foundation	3,897
Interment Fees	14,375
Sale of Lots	8,400
Interest	4,941
Total Cash Receipts	33,113

Cash Disbursements:

Current:

Excavating	3,610
Foundation	616
Fuel	1,313
Office	349
Net Pay	11,517
Ohio Public Employees' Retirement (employer and employee contribution)	3,659
Federal Income Tax & Medicare (employer and employee contribution)	211
Ohio Income & School Tax (employee contribution)	32
Ohio Income Tax (employee contribution)	66
Ohio School District (employee contribution)	9
Payroll Garnishments	725
Workers' Compensation	8,475
Insurance	947
Repairs & Maintenance	2,226
Grounds Maintenance	1,180
Small Tools & Equipment	315
Utilities	412
Professional Fees	436
Miscellaneous	60
Total Disbursements	36,158

Total Receipts (Under) Disbursements	(3,045)
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Fund Cash Balance, January 1	90,524
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Fund Cash Balance, December 31	\$87,479
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The notes to the financial statements are an integral part of this statement.

**SHAWNEE TOWNSHIP CEMETERY ASSOCIATION
ALLEN COUNTY**

**STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGE IN FUND CASH BALANCE
GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2007**

Cash Receipts:

Cremation	\$2,300
Foundation	3,638
Interment Fees	12,200
Sale of Lots	8,850
Interest	3,431
Miscellaneous	910
Total Cash Receipts	31,329

Cash Disbursements:

Current:

Excavating	3,105
Foundation	923
Fuel	1,445
Printing	490
Net Pay	9,359
Ohio Public Employees' Retirement (employer and employee contribution)	2,637
Federal Income Tax & Medicare (employer and employee contribution)	5,056
Ohio Income & School Tax (employee contribution)	145
Payroll Garnishments	65
Workers' Compensation	4,017
Insurance	877
Repairs & Maintenance	3,052
Small Tools & Equipment	1,220
Utilities	323
Professional Fees	7,518
Miscellaneous	1,400
Total Disbursements	41,632

Total Receipts (Under) Disbursements	(10,303)
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Fund Cash Balance, January 1	100,827
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Fund Cash Balance, December 31	\$90,524
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The notes to the financial statements are an integral part of this statement.

**SHAWNEE TOWNSHIP CEMETERY ASSOCIATION
ALLEN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2008 AND 2007**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the Entity

The constitution and laws of the State of Ohio establish the rights and privileges of the Shawnee Township Cemetery Association, Allen County, (the Cemetery) as a body corporate and politic. The Cemetery was established under Ohio Revised Code Section 517.20 which allows the Cemetery to operate under Ohio Revised Code Sections 517.01 through 517.32. The Cemetery is directed by an appointed three-member Board of Directors appointed by the Shawnee Township Trustees. The Cemetery provides grounds maintenance, opening and closing of graves, and the sale of cemetery lots.

The Cemetery's management believes these financial statements present all activities for which the Cemetery is financially accountable.

B. Accounting Basis

These financial statements follow the accounting basis the Auditor of State prescribes or permits. This basis is similar to the cash receipts and disbursements accounting basis. The Cemetery recognizes receipts when received in cash rather than when earned, and recognizes disbursements when paid rather than when a liability is incurred. Budgetary presentations report budgetary expenditures when a commitment is made (i.e., when an encumbrance is approved).

These statements include adequate disclosure of material matters, as the Auditor of State prescribes or permits.

C. Deposits and Investments

Investments are included in the fund cash balance. Accordingly, purchases of investments are not recorded as disbursements, and sales of investments are not recorded as receipts. Gains or losses at the time of sale are recorded as receipts or disbursements, respectively.

D. Fund Accounting

The Cemetery uses fund accounting to segregate cash and investments that are restricted as to use. The Cemetery classifies its fund into the following type:

1. General Fund

The General Fund reports all financial resources except those required to be accounted for in another fund.

E. Budgetary Process

The Ohio Revised Code requires that each fund be budgeted annually.

1. Appropriations

Budgetary expenditures (that is, disbursements and encumbrances) may not exceed appropriations at the fund, function or object level of control, and appropriations may not exceed estimated resources. The Board must annually approve appropriation measures and subsequent amendments.

**SHAWNEE TOWNSHIP CEMETERY ASSOCIATION
ALLEN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2008 AND 2007
(Continued)**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

2. Estimated Resources

Estimated resources include estimates of cash to be received (budgeted receipts) plus cash as of January 1.

3. Encumbrances

The Ohio Revised Code requires the Cemetery to reserve (encumber) appropriations when individual commitments are made. The Cemetery did not use the encumbrance method of accounting.

F. Property, Plant, and Equipment

The Cemetery records disbursements for acquisitions of property, plant, and equipment when paid. The accompanying financial statements do not report these items as assets.

2. EQUITY IN POOLED DEPOSITS AND INVESTMENTS

The Cemetery maintains a deposit and investment pool. The Ohio Revised Code prescribes allowable deposits and investments. The carrying amount of deposits and investments at December 31 was as follows:

	2008	2007
Demand deposits	\$24,680	\$ 2,873
Certificates of deposit	62,799	87,651
Total deposits	\$87,479	\$90,524

Deposits: Deposits are insured by the Federal Depository Insurance Corporation.

3. BUDGETARY ACTIVITY

Budgetary activity for the years ending December 31, 2008 and 2007 follows:

2008 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$0	\$33,113	\$33,113

2008 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$0	\$36,158	(\$36,158)

2007 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$0	\$31,329	\$31,329

**SHAWNEE TOWNSHIP CEMETERY ASSOCIATION
ALLEN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2008 AND 2007
(Continued)**

3. BUDGETARY ACTIVITY (Continued)

<u>2007 Budgeted vs. Actual Budgetary Basis Expenditures</u>			
<u>Fund Type</u>	<u>Appropriation Authority</u>	<u>Budgetary Expenditures</u>	<u>Variance</u>
General	\$0	\$41,632	(\$41,632)

For the years 2008 and 2007, the Cemetery failed to approve estimated resources or appropriations in violation of Ohio Rev. Code Sections 5705.36 and 5705.38, respectively.

4. RETIREMENT SYSTEM

The Cemetery's employees belong to the Ohio Public Employees Retirement System (OPERS). OPERS is a cost-sharing, multiple-employer plan. The Ohio Revised Code prescribes this plan's benefits, which include postretirement healthcare and survivor and disability benefits.

The Ohio Revised Code also prescribes contribution rates. For 2008 and 2007, OPERS members contributed 10 and 9.5%, respectively, of their gross salaries and the Cemetery contributed an amount equaling 14 and 13.85%, respectively, of participants' gross salaries. The Cemetery has paid all contributions required through December 31, 2008.

5. RISK MANAGEMENT

Commercial Insurance

The Cemetery has obtained commercial insurance for the following risks:

- Property Damage Liability;
- Medical Payments;
- Advertising Injury Liability;
- Personal Injury Liability; and
- Business Personal Property and Personal Property of Others.

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Mary Taylor, CPA

Auditor of State

INDEPENDENT ACCOUNTANTS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS REQUIRED BY *GOVERNMENT AUDITING STANDARDS*

Shawnee Township Cemetery Association
Allen County
2530 Ft. Amanda Road
Lima, Ohio 45804

To the Board of Directors:

We have audited the financial statements of the Shawnee Township Cemetery Association, Allen County (the Cemetery), as of and for the years ended December 31, 2008 and 2007, and have issued our report thereon dated July 8, 2009, wherein we noted the Cemetery followed accounting practices the Auditor of State prescribes or permits rather than accounting principles generally accepted in the United States of America. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the Comptroller General of the United States' *Government Auditing Standards*.

Internal Control over Financial Reporting

In planning and performing our audit, we considered the Cemetery's internal control over financial reporting as a basis for designing our audit procedures for expressing our opinion on the financial statements, but not to opine on the effectiveness of the Cemetery's internal control over financial reporting. Accordingly, we have not opined on the effectiveness of the Cemetery's internal control over financial reporting.

A control deficiency exists when the design or operation of a control does not allow management or employees, in performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the Cemetery's ability to initiate, authorize, record, process, or report financial data reliably in accordance with its applicable accounting basis, such that there is more than a remote likelihood that the Cemetery's internal control will not prevent or detect a more-than-inconsequential financial statement misstatement.

A material weakness is a significant deficiency, or combination of significant deficiencies resulting in more than a remote likelihood that the Cemetery's internal control will not prevent or detect a material financial statement misstatement.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all internal control deficiencies that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider material weaknesses, as defined above.

We noted a certain matter that we reported to the Cemetery's management in a separate letter dated July 8, 2009.

Compliance and Other Matters

As part of reasonably assuring whether the Cemetery's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and accordingly, we do not express an opinion. The results of our tests disclosed instances of noncompliance or other matters that we must report under *Government Auditing Standards* which are described in the accompanying schedule of findings as items 2008-001 through 2008-007.

We also noted certain noncompliance or other matters not requiring inclusion in this report that we reported to the Cemetery's management in a separate letter dated July 8, 2009.

We intend this report solely for the information and use of the management and Board of Directors. We intend it for no one other than these specified parties.

A handwritten signature in cursive script that reads "Mary Taylor".

Mary Taylor, CPA
Auditor of State

July 8, 2009

**SHAWNEE TOWNSHIP CEMETERY ASSOCIATION
ALLEN COUNTY**

**SCHEDULE OF FINDINGS
DECEMBER 31, 2008 AND 2007**

FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS
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FINDING NUMBER 2008-001

Noncompliance Citation

Ohio Rev. Code § 9.38 requires that public money must be deposited with the treasurer of the public office or to a designated depository on the business day following the day of receipt.

If the amount of daily receipts does not exceed \$1,000 and the receipts can be safeguarded, public offices may adopt a policy permitting their officials who receive this money to hold it past the next business day, but the deposit must be made no later than 3 business days after receiving it. Only the Board of Directors may adopt the policy. The policy must include provisions and procedures to safeguard the money during the intervening period. If the amount exceeds \$1,000 or a lesser amount cannot be safeguarded, the public official must then deposit the money on the next business day.

During 2008 and 2007, the Cemetery Sexton deposited receipts once a month. The Cemetery Sexton was responsible for collecting all receipts related to the sale of lots, opening and closings, and revenue related to grave lots. This practice increased the risk of errors and/or irregularities and reduced interest income.

The Cemetery should adopt a policy for depositing money. In addition, the Directors should implement control procedures to compensate for the lack of segregation of duties since the same individual was handling both the receipt and deposit of revenues. Monitoring procedures should be performed by the Directors to help assure compliance with the depositing policy and compensating controls for the lack of a segregation of duties.

FINDING NUMBER 2008-002

Noncompliance Citation

Ohio Rev. Code § 117.38 requires that each public office shall file annual reports with the Auditor of State within 60 days of the fiscal end. These reports must be filed on forms prescribed by the Auditor of State. However, if the Auditor of State has not prescribed a form for the report, the public office shall submit its report on the form utilized by the public office. Also, the public office must publish notice in a local newspaper stating the financial report is available for public inspection at the office of the chief fiscal officer.

The Cemetery did not file its 2008 annual financial report with the Auditor of State. In addition, the Cemetery did not publish notice that the 2008 and 2007 financial statements were available for public inspection.

The Cemetery's Board should implement monitoring procedures to help assure the timely filing and public notification of annual financial reports.

FINDING NUMBER 2008-003

Noncompliance Citation

Ohio Rev. Code § 135.13 requires that interim deposits shall be evidenced by time certificates of deposit maturing not more than one year from the date of deposit or by savings or deposit accounts, including, but not limited to, pass book accounts.

The Cemetery had three certificates of deposit in the amount of \$5,849, \$22,254 and \$17,348 with maturities of 48, 24 and 18 months, respectively. Certificates of deposit for interim money that mature beyond one year could result in the Cemetery not being in position to handle short term financing needs. In most instances, the Cemetery would only be able to cash certificates of deposit before maturity by paying a penalty.

Prior to investing interim money in certificates of deposit, the Cemetery should verify that the maturity period complies with this Ohio Revised Code Section. The Cemetery may also want to consider declaring the money in this certificate of deposit inactive if it is not needed for operations in the near future. If the Board of Directors would declare this money inactive, the certificate of deposit could be invested up to the end of the depository designation period.

FINDING NUMBER 2008-004

Noncompliance Citation

Ohio Rev. Code § 149.351(A) states, in part, that all records are the property of the public office concerned and shall not be removed, destroyed, mutilated, transferred, or otherwise damaged or disposed of, in whole or in part, except as provided by law or under the rules adopted by the records commission provided for under Sections 149.38 to 149.42 of the Revised Code. Such records shall be delivered by outgoing officials and employees to their successors and shall not be otherwise removed, transferred, or destroyed unlawfully.

The Cemetery did not maintain the January through July 2007 minutes.

The Cemetery should implement procedures to help assure all records are retained in accordance with these Ohio Revised Code sections.

OFFICIALS' RESPONSE

FINDING NUMBER 2008-005

Noncompliance Citation

Ohio Rev. Code § 5705.36(A)(1) requires that on or about the first day of each fiscal year the fiscal officer of a subdivision or other taxing unit is to certify to the county auditor the total amount from all sources which are available for expenditure along with any encumbered balances that existed at the end of the preceding year.

The total amount from all sources available for expenditure along with any encumbered balances was not certified as required by this Ohio Revised Code Section for 2008 or 2007.

The Cemetery should implement a monitoring procedure to help assure the completion of this budgetary document.

FINDING NUMBER 2008-006

Noncompliance Citation

Ohio Rev. Code § 5705.38(A) requires that on or about the first day of each fiscal year, an appropriation measure is to be passed. If the taxing authority wants to postpone the passage of the annual appropriation measure, it may pass a temporary appropriation measure for meeting the ordinary expenses until no later than April 1.

Ohio Rev. Code § 5705.41(B), states that no subdivision is to expend money unless it has been legally appropriated.

The Cemetery did not pass an appropriation measure for the years 2008 and 2007. As a result, all expenditures exceeded appropriations.

Failure to adopt an appropriation measure could lead to expenditures that are not in line with the intent of the Directors, nor legally authorized.

The Cemetery should implement monitoring procedures to help assure that an annual appropriation measure is passed as required by this Ohio Revised Code Section.

FINDING NUMBER 2008-007

Noncompliance Citation

Ohio Rev. Code § 5705.41(D) prohibits a subdivision or taxing entity from making any contract or ordering any expenditure of money unless a certificate signed by the fiscal officer is attached thereto. The fiscal officer must certify that the amount required to meet any such contract or expenditure has been lawfully appropriated and is in the treasury, or is in the process of collection to the credit of an appropriate fund free from any previous encumbrance.

There are several exceptions to the standard requirement stated above that a fiscal officer's certificate must be obtained prior to a subdivision or taxing authority entering into a contract or order involving the expenditure of money. The main exceptions are: "then and now" certificates, blanket certificates, and super blanket certificates, which are provided for in sections 5705.41(D)(1) and 5705.41(D)(3), respectively, of the Ohio Revised Code.

1. "Then and Now" certificate – If the fiscal officer can certify that both at the time that the contract or order was made ("then"), and at the time that the fiscal officer is completing the certification ("now"), that sufficient funds were available or in the process of collection, to the credit of a proper fund, properly appropriated and free from any previous encumbrance, the District can authorize the drawing of a warrant for the payment of the amount due. The subdivision or taxing entity has thirty days from the receipt of the "then and now" certificate to approve payment by ordinance or resolution.

Amounts of less than \$3,000 may be paid by the fiscal officer without a resolution or ordinance upon completion of the "then and now" certificate, provided that the expenditure is otherwise lawful. This does not eliminate any otherwise applicable requirement for approval of expenditures by the subdivision or taxing entity.

**FINDING NUMBER 2008-007
(Continued)**

2. Blanket certificate – Fiscal officers may prepare “blanket” certificates for an amount established by resolution or ordinance adopted by the legislative authority against any specific line item account and not running beyond the current year. The blanket certificates may, but need not, be limited to a specific vendor. Only one blanket certificate may be outstanding at one particular time for any one particular line item appropriation.

3. Super Blanket certificate – The subdivision or taxing entity may also make expenditures and contracts for any amount from a specific line-item appropriation account in a specified fund upon certification of the fiscal officer for most professional services, fuel, oil, food items, and any other specific recurring and reasonably predictable operating expense. This certification is not to extend beyond the current year. More than one super blanket certificate may be outstanding at a particular time for any one line item appropriation.

The Cemetery did not properly certify the availability of funds prior to purchase commitment for 100% percent of the expenditures during 2008 and 2007. Failure to properly certify the availability of funds can result in overspending fund and negative cash fund balances.

Unless the exceptions noted above are used, prior certification is not only required by statute but is a key control in the disbursement process to assure that purchase commitments receive prior approval. To improve controls over disbursements and to help reduce the possibility of the Cemetery’s funds exceeding budgetary spending limitations, we recommend that the Cemetery’s Secretary/Treasurer should certify that the funds are or will be available prior to the obligation by the Cemetery. When prior certification is not possible, “then and now” certification should be used. And for those commitments over the \$3,000 threshold, a resolution by the directors is needed in order to pay.

The Cemetery should certify purchases to which section 5705.41(D) applies. The most convenient certification method is to use purchase orders that include the certification language 5705.41(D) requires to authorize disbursements. The Secretary/Treasurer should sign the certification at the time the Cemetery incurs a commitment, and only when the requirements of 5705.41(D) are satisfied.

The Secretary/Treasurer should post approved purchase commitments to the proper appropriation code, to reduce the available appropriation.

OFFICIALS’ RESPONSE:

Officials did not respond to the findings above.

**SHAWNEE TOWNSHIP CEMETERY ASSOCIATION
ALLEN COUNTY**

**SCHEDULE OF PRIOR AUDIT FINDINGS
DECEMBER 31, 2008 AND 2007**

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; Explain
2006-001	Finding for Recovery – Overpayment of Secretary/Treasurer wages	Yes	
2006-002	Maintaining Documentation on the Establishment of the Cemetery	Yes	
2006-003	Completeness of Minutes	Yes	
2006-004	Monthly Bank-to-Book Reconciliations	Yes	
2006-005	Review of Financial Reports	Yes	
2006-006	Financial Accountability and Reporting	Yes	
2006-007	Ohio Rev. Code 9.38 – timely deposits	No	Repeated as Finding 2008-001
2006-008	Ohio Rev. Code 117.38 – Filing of Financial Statements and Annual Notice	No	Repeated as Finding 2008-002
2006-009	Ohio Rev. Code 135.13 – interim deposits	No	Repeated as Finding 2008-003
2006-010	Ohio Rev. Code 149.351(A) – destruction of public records	No	Repeated as Finding 2008-004
2006-011	Ohio Rev. Code 507.11(B) – signatures on checks	No	Determined to be a Township requirement.
2006-012	Ohio Rev. Code 5705.36(A)(1) – the Cemetery did not certify the total amount from all sources which are available for expenditure	No	Repeated as Finding 2008-005
2006-013	Ohio Rev. Code 5705.38(A) – the Cemetery did not pass an appropriation measure	No	Repeated as Finding 2008-006
2006-014	Ohio Rev. Code 5705.41(D) – the Cemetery did not prior certify expenditures	No	Repeated as Finding 2008-007
2006-015	Ohio Rev. Code 5747.07(B) – the Cemetery did not remit State Income Tax	Yes	
2006-016	26 U.S.C. Section 3102(a) – the Cemetery did not remit Federal Income Tax and Medicare Tax	Yes	



Mary Taylor, CPA
Auditor of State

SHAWNEE TOWNSHIP CEMETERY ASSOCIATION

ALLEN 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 3, 2009**