



Dave Yost • Auditor of State



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October 16, 2018

Highland Union Cemetery
Jefferson County
Mount Pleasant, Ohio 43939

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Highland Union Cemetery, Jefferson 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 issue to report.

Current Year Observations

1. **Ohio Rev. Code § 117.38** provides that each public office shall file a financial report for each fiscal year. Auditor of State Bulletin 2015-007 states that beginning with 2015 financial report filings, all entities required to file with the AOS must file electronically via the Hinkle Annual Financial Data Reporting System (Hinkle System) unless a waiver has been approved by the AOS for the applicable filing year. In order for a filing to be complete, it must include Statement(s) (or Combined Statement(s)) of Receipts, Disbursements and Changes in Fund Balances – Governmental, Proprietary and Fiduciary, as applicable, and Notes to the Basic Financial Statements.

The Cemetery prepared its financial statements in accordance with standards established by the Auditor of State for governmental entities not required to prepare annual reports in accordance with generally accepted accounting principles, however, the filing was incomplete since the Notes to the Basic Financial Statements were not included and the financial statement was not in the proper format. The Cemetery subsequently re-filed the 2017 and 2016 annual reports to include the Notes to the Basic Financial Statements and the proper financial statement. Pursuant to Ohio Revised Code Section 117.38 and Auditor of State Bulletin 2015-007, the Cemetery can be fined \$25/day (up to \$750 maximum). When the Cemetery files the annual report through the Hinkle system, they should use the proper financial statement format and include the Notes to the Basic Financial Statements. This may help ensure the annual financial reporting requirement has been satisfied.

Current Status of Matters Reported in our Prior Engagement

1. The filing of the annual financial report matter reported above was also reported in our prior audit for the years ended December 31, 2015 and 2014.

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

October 16, 2018



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HIGHLAND UNION CEMETERY

JEFFERSON 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
NOVEMBER 8, 2018