



OHIO AUDITOR OF STATE
KEITH FABER



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Beaver Union Cemetery
Pike County
Beaver, Ohio 45613

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Beaver Union Cemetery, Pike 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. Ohio Rev. Code Section 117.38 requires public entities 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 regarding the filing of complete financial statements, as defined in AOS Bulletin 2015-007 in the Hinkle System. Financial information for the years ended December 31, 2018 and 2017 was filed on September 12, 2019 and September 18, 2019, respectively, which was not by the required deadline.
2. We examined the bank reconciliation prepared as of December 31, 2018. It included an outstanding check of \$52.75, which was actually a transaction posted to the general ledger in error. This amount should have been corrected from the ledger instead of included on the bank reconciliation as a reconciling factor for three consecutive months.

Additionally, we attempted to examine the bank reconciliation prepared for the month ended before our review (September 30, 2019); however, the Cemetery had not prepared month-end reconciliations for any month in 2019.

Reconciling cash is a critical control in assuring all transactions are posted accurately and in the proper accounting period. Unidentified differences result in inaccurate fund cash balance information, and conceivably could cause deficit spending. The fiscal officer should reconcile each month and review transactions recorded since the last reconciliation and correct any error.

Beaver Union Cemetery
Pike County
Page 2

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

November 4, 2019

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BEAVER UNION CEMETERY

PIKE 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 19, 2019**