



Mary Taylor, CPA
Auditor of State

**GREENWOOD UNION CEMETERY
LOGAN COUNTY**

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Mary Taylor, CPA
Auditor of State

Greenwood Union Cemetery
Logan County
P.O. Box 614
DeGraff, Ohio 43318

To the Board of Trustees:

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 a February 2, 2005 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 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.

Mary Taylor

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Auditor of State

September 15, 2010

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Mary Taylor, CPA

Auditor of State

INDEPENDENT ACCOUNTANTS' REPORT

Greenwood Union Cemetery
Logan County
P.O. Box 614
DeGraff, Ohio 43318

To the Board of Trustees:

We have audited the accompanying financial statements of the Greenwood Union Cemetery, Logan County (the Cemetery), as of and for the years ended December 31, 2009 and 2008. 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.

Instead of the combined funds the accompanying financial statements present, GAAP require 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 Cemetery 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 year ended December 31, 2009 and 2008 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, 2009 and 2008, 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 combined fund cash balances of the Greenwood Union Cemetery, Logan County, as of December 31, 2009 and 2008, and its combined 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 September 15, 2010, 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

September 15, 2010

**GREENWOOD UNION CEMETERY
LOGAN COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES
ALL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2009**

| | <u>Governmental Fund Types</u> | | Totals (Memorandum Only) |
|---|--------------------------------|--|---|
| | <u>General</u> | <u>Private Purpose Trust Funds</u> | |
| Cash Receipts: | | | |
| Sale of Plots | \$5,895 | | \$5,895 |
| Intergovernmental | 17,826 | | 17,826 |
| Burials | 16,848 | | 16,848 |
| Foundations | 5,699 | | 5,699 |
| Interest | 428 | | 428 |
| Miscellaneous | 417 | | 417 |
| Total Cash Receipts | <u>47,113</u> | | <u>47,113</u> |
| Cash Disbursements: | | | |
| Current: | | | |
| Salaries/Benefits | 34,529 | | 34,529 |
| Supplies | 1,692 | | 1,692 |
| Insurance | 2,000 | | 2,000 |
| Foundation | 268 | | 268 |
| Contracts - Services | 5,356 | | 5,356 |
| Operating | 1,029 | | 1,029 |
| Utilities | 1,846 | | 1,846 |
| Real Estate Taxes | 156 | | 156 |
| Capital Outlay | 8,060 | | 8,060 |
| Total Disbursements | <u>54,936</u> | | <u>54,936</u> |
| Total Receipts Over/(Under) Disbursements | <u>(7,823)</u> | | <u>(7,823)</u> |
| Fund Cash Balances, January 1 | <u>45,907</u> | <u>\$1,753</u> | <u>47,660</u> |
| Fund Cash Balances, December 31 | <u>\$38,084</u> | <u>\$1,753</u> | <u>\$39,837</u> |

The notes to the financial statements are an integral part of this statement.

**GREENWOOD UNION CEMETERY
LOGAN COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES**

ALL FUND TYPES

FOR THE YEAR ENDED DECEMBER 31, 2008

| | <u>Governmental Fund Types</u> | | Totals (Memorandum Only) |
|---|--------------------------------|--|---|
| | <u>General</u> | <u>Private Purpose Trust Funds</u> | |
| Cash Receipts: | | | |
| Sale of Plots | \$4,605 | | \$4,605 |
| Intergovernmental | 22,567 | | 22,567 |
| Burials | 20,075 | | 20,075 |
| Foundations | 4,855 | | 4,855 |
| Interest | 414 | | 414 |
| Miscellaneous | 43,918 | | 43,918 |
| Total Cash Receipts | <u>96,434</u> | | <u>96,434</u> |
| Cash Disbursements: | | | |
| Current: | | | |
| Salaries/Benefits | 24,384 | | 24,384 |
| Supplies | 2,091 | | 2,091 |
| Insurance | 12,015 | | 12,015 |
| Contracts - Repair | 1,108 | | 1,108 |
| Contracts - Services | 11,773 | | 11,773 |
| Operating | 1,394 | | 1,394 |
| Utilities | 673 | | 673 |
| Real Estate Taxes | 158 | | 158 |
| Public Monies Illegally Expended | 15,500 | | 15,500 |
| Capital Outlay | 1,500 | | 1,500 |
| Total Disbursements | <u>70,596</u> | | <u>70,596</u> |
| Total Receipts Over/(Under) Disbursements | <u>25,838</u> | | <u>25,838</u> |
| Fund Cash Balances, January 1 | <u>20,069</u> | <u>\$1,753</u> | <u>21,822</u> |
| Fund Cash Balances, December 31 | <u><u>\$45,907</u></u> | <u><u>\$1,753</u></u> | <u><u>\$47,660</u></u> |

The notes to the financial statements are an integral part of this statement.

**GREENWOOD UNION CEMETERY
LOGAN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2009 AND 2008**

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 for the Greenwood Union Cemetery, Logan County, (the Cemetery) as a body corporate and politic. The Cemetery is directed by a three-member Board of Trustees appointed by the Village of DeGraff and Pleasant Township in Logan County. These entities also provide funding, through voted tax levies, to meet the Cemetery's operating costs under the agreement which established the Cemetery. The accompanying financial statements present this funding as Intergovernmental Receipts. The Cemetery provides grounds maintenance, opening and closing of graves, and the sale of grave lots.

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

B. Basis of Accounting

These financial statements follow the basis of accounting the Auditor of State prescribes or permits. This basis is similar to the cash receipts and disbursements basis of accounting. This basis recognizes receipts when received in cash rather than when earned, and recognizes disbursements when paid rather than when a liability is incurred.

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

C. Cash and Investments

The Cemetery includes investments as assets. The Cemetery does not report purchases of investments as disbursements or investment sales as receipts. The Cemetery recognizes gains or losses at the time of sale as receipts or disbursements, respectively.

The Cemetery records certificates of deposit and savings accounts at cost.

D. Fund Accounting

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

1. General Fund

The General Fund is the general operating fund. It presents all financial resources except those required to be accounted for in another fund.

2. Private-Purpose Trust Funds

These funds are used to account for resources restricted by legally binding trust agreements. The Cemetery had the following Private-Purpose Trust Funds:

Hosteller Memorial Fund and Loffer Memorial Fund – The interest earned on these funds is used to maintain grave sites. Interest income is received and disbursed from the General Fund.

**GREENWOOD UNION CEMETERY
LOGAN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2009 AND 2008
(Continued)**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Property, Plant, and Equipment

The financial statements report acquisitions of property, plant, and equipment as capital outlay disbursements when paid. The financial statements do not report these items as assets.

2. EQUITY IN POOLED CASH AND INVESTMENTS

The Cemetery maintains a cash and investments pool used by all funds. The Ohio Revised Code prescribes allowable deposits and investments. The carrying amount of cash and investments at December 31 follows:

| | <u>2009</u> | <u>2008</u> |
|-------------------------|-----------------|-----------------|
| Demand deposits | \$ 6,336 | \$ 1,375 |
| Savings account | 26,360 | 39,294 |
| Certificates of deposit | 7,141 | 6,991 |
| Total deposits | <u>\$39,837</u> | <u>\$47,660</u> |

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

3. RETIREMENT SYSTEMS

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

The Ohio Revised Code also prescribes contribution rates. For 2009 and 2008, OPERS employee members contributed 10 percent of their gross salaries. The Cemetery contributes an amount equal to 14 percent of participants' gross salaries. The Cemetery has not paid all contributions required through December 31, 2009.

4. RISK MANAGEMENT

Commercial Insurance

The Cemetery has obtained commercial insurance for the following risks:

- Comprehensive property and general liability;
- Vehicles; and
- Errors and omissions.



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*

Greenwood Union Cemetery
Logan County
P.O. Box 614
DeGraff, Ohio 43318

To the Board of Trustees:

We have audited the financial statements of the Greenwood Union Cemetery, Logan County (the Cemetery), as of and for the years ended December 31, 2009 and 2008, and have issued our report thereon dated September 15, 2010 wherein we noted the Cemetery prepared its financial statements using 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 the purpose of expressing our opinion on the financial statements, but not for the purpose of opining 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.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses. Therefore, we cannot assure that we have identified all deficiencies, significant deficiencies or material weaknesses. However, as described in the accompanying schedule of findings we identified a certain deficiency in internal control over financial reporting, that we consider a material weakness.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, when performing their assigned functions, to prevent, or detect and timely correct misstatements. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and timely corrected. We consider finding 2009-001 described in the accompanying schedule of findings to be a material weakness.

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 we must report under *Government Auditing Standards* which are described in the accompanying schedule of findings as items 2009-002 through 2009-005.

We also noted certain matters not requiring inclusion in this report that we reported to the Cemetery's management in a separate letter dated September 15, 2010.

The Cemetery's responses to the findings identified in our audit are described in the accompanying schedule of findings. We did not audit the Cemetery's responses and, accordingly, we express no opinion on them.

We intend this report solely for the information and use of management, Board of Trustees and others within the Cemetery. 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

September 15, 2010

**GREENWOOD UNION CEMETERY
LOGAN COUNTY**

**SCHEDULE OF FINDINGS
DECEMBER 31, 2009 AND 2008**

| |
|--|
| FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS |
|--|

FINDING NUMBER 2009-001

MATERIAL WEAKNESS

Accuracy of Financial Reporting

Procedures and controls should be in place to help prevent and detect errors, and to provide meaningful information to the users of an entity's financial statements, supporting ledgers, bank-to-book reconciliations.

The Cemetery's 2009 accounting records and financial statements had revenue classification errors of \$7,882 in the General Fund. In 2008, the Cemetery's accounting records and financial statements had \$11,522 of revenue classification errors and \$3,845 of expenditure classification errors in the General Fund. The classification errors consisted of the recording of burial receipts as foundation, sale of plots, intergovernmental and miscellaneous revenue instead of burial revenue; the recording of sale of plot receipts as burial and intergovernmental revenue instead of sale of plot revenue; the recording of foundation receipts as sale of plots, burial and miscellaneous revenue instead of foundation revenue; the recording of tax settlement receipts from the Village of DeGraff as miscellaneous revenue instead of intergovernmental revenue; and the recording of financial audit fees as salaries/benefits expense instead of contract-services expense.

During 2009, the financial statements and accounting records for the General Fund failed to reflect \$130 of interest revenue; included \$888 of burial revenue twice; included \$757 of expenditures that were voided and failed to reflect a \$554 expenditure. During 2008, the financial statements and accounting records for the General Fund failed to reflect \$14,416 in revenue which consisted of intergovernmental, burial, miscellaneous, interest and foundation receipts. In addition the financial statements and accounting records for the General Fund failed to reflect \$16,975 in expenditures. Additionally, the financial statements did not present beginning and ending Private Purpose Trust Fund balances in the amount of \$1,753 in 2009 and 2008. Finally, the December 31, 2009 and 2008 bank-to-book reconciliations included errors in the reported deposit balances and the outstanding check lists failed to include outstanding checks of \$3,286.

Errors in the financial statements, supporting ledgers, and bank-to-book reconciliations, inhibit the ability of both the Cemetery Clerk and the Board to monitor financial activity and to make sound financial decisions. Reliance on financial information that contains errors could result in noncompliance with laws and regulations applicable to the Cemetery. In addition, financial information with errors reduces the likelihood that irregularities will be detected in a timely manner. The Cemetery's accounting records and accompanying financial statements have been adjusted to reflect the correct December 31, 2009 fund balance and to report financial activity in the correct line items.

The Cemetery Clerk should utilize accounting resources such as those provided on the Auditor of State website to help with the recording of receipts and expenditures and the preparation of the annual financial statements. In addition, the Cemetery should review Ohio Administrative Code Section 117-2-02(D) for guidance in maintaining receipt and disbursement ledgers which will assist in the preparation of annual financial statements. Bank reconciliations should be reviewed for accuracy prior to being presented for review to the Board. The Board should review the revenue and expenditure reports to help identify reporting errors. In addition, the Board should review the annual financial statements to help assure that they correctly report the activity and balances of the Cemetery.

**FINDING NUMBER 2009-001
(Continued)**

OFFICIALS RESPONSE:

The Board will consider software to assist the clerk in preparing financial statements and reports. The Board now reviews bank reconciliation at each months meeting.

FINDING NUMBER 2009-002

FINDING FOR RECOVERY/REPAID UNDER AUDIT

Ohio Rev. Code Section 117.28 authorizes the Auditor to report a *finding for recovery* in audit reports when legal action may be appropriate to recover public money or property. **Ohio Rev. Code Section 117.01 (C)** defines *public money* as “any money received, collected by, or due a public official under color of office, as well as any money collected by any individual on behalf of a public office or as a purported representative or agent of a public office.” Under **Ohio Rev. Code Sections 9.23(H)(3) and 117.28**, a finding for recovery may exist for public money collected but unaccounted for.

The Village of DeGraff (the Village) supports the Cemetery through a voted tax levy. This levy money, along with the related homestead and rollback, tangible personal property tax replacement and kilowatt hour tax revenue, is received by the Village and then distributed to the Cemetery. During 2009 and 2008, the Village failed to distribute \$1,937 and \$448, respectively, of tax levy, homestead and rollback, tangible personal property tax and kilowatt hour receipts to the Cemetery.

In accordance with the foregoing facts, and pursuant to **Ohio Rev. Code Section 117.28**, a Finding for Recovery for public money collected but unaccounted for, is hereby rendered against the Village of DeGraff, in the amount of \$2,385, and in favor of the Cemetery’s General Fund.

On September 17, 2010, the Village issued check number 30362, in the amount of \$2,385, to the Cemetery which was deposited by the Cemetery on September 24, 2010.

OFFICIALS RESPONSE:

A copy of the check was emailed September 21th from the DeGraff clerk and a copy of the deposit slip will be emailed after the deposit (it’s in the mail).

FINDING NUMBER 2009-003

NONCOMPLIANCE CITATION

Ohio Rev. Code Section 117.38 requires that cash-basis entities must file annual reports with the Auditor of State within 60 days of the fiscal year end. The Auditor of State may prescribe by rule or guidelines the forms for these reports. However, if the Auditor of State has not prescribed a reporting form, the public office shall submit its report on the form used by the public office. Any public office not filing the report by the required date shall pay a penalty of twenty-five dollars for each day the report remains unfiled, not to exceed seven hundred fifty dollars. The AOS may waive these penalties, upon the filing of the past due financial report. Also, the public office must publish notice in a local newspaper stating the financial report is available for inspection at the office of the chief fiscal officer.

The Cemetery did not file their 2009 or 2008 report with the Auditor of State. In addition, notice of availability was not published for 2009 or 2008. The Board of Trustees should monitor the completion of the annual financial reports to help assure timely filing and publication and to prevent possible penalties.

OFFICIALS RESPONSE:

The Board will monitor the completion of annual financial reports to the Auditor of State.

FINDING NUMBER 2009-004

NONCOMPLIANCE CITATION

Ohio Revised Code Ohio Rev. Code Section 145.47(B) states, in part, that the fiscal officer of each local authority subject to this chapter shall transmit promptly to the Ohio Public Employees Retirement System (OPERS) a report of contributions at such intervals and in such form as OPERS shall require, showing thereon all deductions for the System made from the earnable salary of each contributor employed, together with warrants, checks, or electronic payments covering the total of such deductions. **Ohio Rev. Code Section 145.48(A)** requires each employer to pay to OPERS an amount that shall be a certain per cent of the earnable salary of all contributors.

In 2008, the Cemetery issued checks and had amounts withheld from real estate tax settlements for employer and employee contributions that totaled \$650 more than the required contributions that related to 2007 and 2008 withholdings. In 2009, the Cemetery failed to issue checks to OPERS in the amount of \$312 for employer and employee contributions. In some pay periods the reported gross wages did not agree to the actual gross wages and/or the incorrect rate was used when calculating the required contribution.

The Cemetery Clerk and/or Board of Trustees should contact OPERS to determine the balance owed by the Cemetery or if the Cemetery has a credit balance. In addition, the Board of the Trustees should periodically review payroll records and withholding remittances to help identify errors.

OFFICIALS' RESPONSE:

The Clerk will contract OPERS to determine the current status of the cemetery account.

FINDING NUMBER 2009-005

NONCOMPLIANCE CITATION

26 U.S.C. Section 3102(a) states that the tax imposed by Section 3101(b) shall be collected by the employer of the taxpayer, by deducting the amount of the tax from the wages of the employee. **26 U.S.C. Section 3403** states that the employer shall be liable for the payment of the tax required to be deducted and withheld.

The amount remitted by the Cemetery for Federal income tax and Medicare tax withholdings during 2009 and 2008 was \$2,114 and \$368, respectively greater than the amount shown as a liability in the payroll records. The Cemetery recalculated the employer and employee share for social security on some of the 941 forms and remitted the amount calculated to IRS when in fact the Cemetery did not withhold social security from the employee wages. This error contributed to a majority of the overpayment during related to 2009 withholdings.

The Cemetery Clerk and/or Board of Trustees should consult with the IRS regarding how to obtain a credit or refund for the overpayment of 2009 and 2008 federal and Medicare taxes. In addition, the Board of the Trustees should periodically review payroll records and withholding remittances to help identify errors.

OFFICIALS' RESPONSE:

The Clerk will contact the IRS concerning the overpayment in 2008 and 2009 regarding how to obtain a refund or credit.

**GREENWOOD UNION CEMETERY
LOGAN COUNTY**

**SCHEDULE OF PRIOR AUDIT FINDINGS
DECEMBER 31, 2009 AND 2008**

| Finding Number | Finding Summary | Fully Corrected? | Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <i>Explain</i> |
|----------------|--|--------------------------------|--|
| 2007-001 | Financial Reporting | No | Repeated as Finding 2009-001 |
| 2007-002 | Finding for Recovery – Repaid under Audit – the former Clerk issued checks made payable to herself and was paid twice her monthly salary in the month of September | Yes | |
| 2007-003 | Finding for Recovery – Repaid under Audit – Pleasant Township and the Village of DeGraff failed to distribute all property tax and homestead and rollback receipts to the Cemetery | Corrected for the prior period | Repeated as Finding 2009-002 |
| 2007-004 | Ohio Rev. Code Section 117.38 – the Cemetery failed to file their financial report with the Auditor of State and did not publish the notice in a local newspaper | No | Repeated as Finding 2009-003 |



Mary Taylor, CPA
Auditor of State

GREENWOOD UNION CEMETERY

LOGAN 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
OCTOBER 14, 2010**