



Dave Yost • Auditor of State



**SHAWNEE TOWNSHIP CEMETERY ASSOCIATION  
ALLEN COUNTY**

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# Dave Yost • 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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Dave Yost  
Auditor of State

July 14, 2011

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# Dave Yost • 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 Shawnee Township Cemetery Association, Allen County, (the Cemetery) as of and for the years ended December 31, 2010 and 2009. 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 fund the accompanying financial statements present, GAAP require presenting entity wide statements. 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, 2010 and 2009 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, 2010 or 2009, 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, 2010 and 2009, 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 14, 2011, 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 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

July 14, 2011



**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, 2010**

<b>Cash Receipts:</b>	
Cremation	\$1,700
Foundations	1,782
Interment Fees	12,875
Lot Sales	1,200
Interest Income	1,440
Total Cash Receipts	<u>18,997</u>
 <b>Cash Disbursements:</b>	
<b>Current Disbursements:</b>	
Excavating	3,045
Foundations	488
Fuel	971
Office	518
Net Pay	10,659
Public Employees' Retirement (employer and employee contribution)	2,988
Federal Income Tax Withheld (employee contribution)	737
Medicare Tax Withheld (employer and employee contribution)	396
Ohio Income Tax Withheld (employee contribution)	205
Workers' Compensation	902
Insurance	939
Repairs and Maintenance	2,030
Grounds Maintenance	1,097
Small Tools and Equipment	175
Utilities	538
Miscellaneous	111
Total Cash Disbursements	<u>25,799</u>
 Total Receipts (Under) Disbursements	 <u>(6,802)</u>
 Fund Cash Balance, January 1	 <u>81,120</u>
 Fund Cash Balance, December 31	 <u><u>\$74,318</u></u>

*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, 2009**

<b>Cash Receipts:</b>	
Cremation	\$1,900
Foundations	3,849
Interment Fees	12,400
Lot Sales	9,425
Interest Income	2,004
Total Cash Receipts	<u>29,578</u>
 <b>Cash Disbursements:</b>	
<b>Current Disbursements:</b>	
Excavating	2,755
Foundations	1,289
Fuel	799
Office	585
Net Pay	12,263
Public Employees' Retirement (employer and employee contribution)	3,456
Federal Income Tax Withheld (employee contribution)	1,814
Medicare Tax Withheld (employer and employee contribution)	850
Ohio Income Tax Withheld (employee contribution)	360
Ohio School District Withheld (employee contribution)	6
Workers' Compensation (employee contribution)	1,509
Insurance	995
Repairs and Maintenance	1,667
Grounds Maintenance	2,491
Small Tools and Equipment	152
Utilities	493
Professional Fees	3,141
Miscellaneous	1,312
Total Cash Disbursements	<u>35,937</u>
 Total Receipts (Under) Disbursements	 <u>(6,359)</u>
 Fund Cash Balance, January 1	 <u>87,479</u>
 Fund Cash Balance, December 31	 <u><u>\$81,120</u></u>

*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, 2010 AND 2009**

**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 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 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 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 the Board to budget each fund annually (except certain agency funds).

**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 any subsequent amendments.

**SHAWNEE TOWNSHIP CEMETERY ASSOCIATION  
ALLEN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2010 AND 2009  
(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.

A summary of 2010 and 2009 budgetary activity appears in Note 3.

**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 all funds in deposits. The Ohio Revised Code prescribes allowable deposits. The carrying amount of deposits at December 31 was as follows:

	<b>2010</b>	<b>2009</b>
Demand deposits	\$ 8,092	\$16,328
Certificates of deposit	66,226	64,792
Total deposits	\$74,318	\$81,120

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

**3. BUDGETARY ACTIVITY**

Budgetary activity for the years ending December 31, 2010 and 2009 follows:

<b>2010 Budgeted vs. Actual Receipts</b>			
<b>Fund Type</b>	<b>Budgeted Receipts</b>	<b>Actual Receipts</b>	<b>Variance</b>
General	\$0	\$18,997	\$18,997
	\$0	\$18,997	\$18,997

<b>2010 Budgeted vs. Actual Budgetary Basis Expenditures</b>			
<b>Fund Type</b>	<b>Appropriation Authority</b>	<b>Budgetary Expenditures</b>	<b>Variance</b>
General	\$0	\$25,799	(\$25,799)
	\$0	\$25,799	(\$25,799)

<b>2009 Budgeted vs. Actual Receipts</b>			
<b>Fund Type</b>	<b>Budgeted Receipts</b>	<b>Actual Receipts</b>	<b>Variance</b>
General	\$0	\$29,578	\$29,578
	\$0	\$29,578	\$29,578

**SHAWNEE TOWNSHIP CEMETERY ASSOCIATION  
ALLEN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2010 AND 2009  
(Continued)**

**3. BUDGETARY ACTIVITY (Continued)**

<b>2009 Budgeted vs. Actual Budgetary Basis Expenditures</b>			
<b>Fund Type</b>	<b>Appropriation Authority</b>	<b>Budgetary Expenditures</b>	<b>Variance</b>
General	\$0	\$35,937	(\$35,937)

**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 2010 and 2009, OPERS members contributed 10%, of their gross salaries and the Cemetery contributed an amount equaling 14%, respectively, of participants' gross salaries. The Cemetery has paid all contributions required through December 31, 2010.

**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.

**6. NONCOMPLIANCE**

For the years 2010 and 2009, the Cemetery failed to approve estimated resources or appropriations which violated Ohio Rev. Code Sections 5705.36(A)(1) and 5705.38 (A), respectively. As a result all expenditures exceeded appropriations which violated Ohio Rev. Code Section 5705.41(B). Additionally, the Cemetery did not certify the availability of funds prior to obligation and did not deposit receipts timely as required.

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# Dave Yost • 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 Rd.  
Lima, Ohio 45804

To the Board of Directors:

We have audited the financial statements of Shawnee Township Cemetery Association, Allen County, (the Cemetery) as of and for the years ended December 31, 2010 and 2009, and have issued our report thereon dated July 14, 2011, wherein we noted the Cemetery followed accounting practices the Auditor of State prescribes 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.

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 combination of internal control deficiencies resulting in more than a reasonable possibility that a material misstatement of the Cemetery's financial statements will not be prevented, or detected and timely corrected.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, 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.

### **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 2010-01 to 2010-04.

We also noted certain matters not requiring inclusion in this report that we reported to the Cemetery's management in a separate letter dated July 14, 2011.

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

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**Dave Yost**  
Auditor of State

July 14, 2011



**SHAWNEE TOWNSHIP CEMETERY ASSOCIATION  
ALLEN COUNTY**

**SCHEDULE OF FINDINGS  
DECEMBER 31, 2010 AND 2009**

<b>FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS</b>
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**FINDING NUMBER 2010-01**

**Noncompliance Citation**

**Ohio Rev. Code Section 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.

The Cemetery Sexton deposited receipts once a month during 2009 and 2010. The average monthly receipts were \$1,463 and \$2,298, respectively. The Cemetery Sexton was responsible for collecting all receipts related to the sale of lots, opening and closings, cremations, and foundations. 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 2010-02**

**Noncompliance Citation**

**Ohio Rev. Code Section 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 for 2010 or 2009. The failure to complete this procedure inhibited the County Auditor's ability to provide subsequent required budgetary documents.

The Cemetery should implement a monitoring procedure to help provide for the completion of this budgetary document and provide proper authorization of the Cemetery's budgetary actions.

### FINDING NUMBER 2010-03

#### Noncompliance Citation

**Ohio Rev. Code Section 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 Section 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 2010 and 2009. 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 to reduce the potential for overspending resources.

### FINDING NUMBER 2010-04

#### Noncompliance Citation

**Ohio Rev. Code Section 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.

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.

**FINDING NUMBER 2010-04**

- 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 2010 and 2009. 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, the Cemetery's Clerk/Secretary 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 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 Clerk/Secretary should sign the certification at the time the Cemetery incurs a commitment, and only when the requirements of 5705.41(D) are satisfied. Finally, the Clerk/Secretary should post approved purchase commitments to the proper appropriation code, to reduce the available appropriation.

**OFFICIALS RESPONSE:**

We did not receive a response from Officials to the findings reported above.

**SHAWNEE TOWNSHIP CEMETERY ASSOCIATION  
ALLEN COUNTY**

**SCHEDULE OF PRIOR AUDIT FINDINGS  
DECEMBER 31, 2010 AND 2009**

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <b><i>Explain</i></b>
2008-001	Ohio Rev. Code 9.38 – timely deposits	No	Repeated as Finding 2010-001
2008-002	Ohio Rev. Code 117.38 – Filing of Financial Statements and Annual Notice	Partially	Included in separate letter to management.
2008-003	Ohio Rev. Code 135.13 – interim deposits	Yes	
2008-004	Ohio Rev. Code 149.351(A) – destruction of public records	Yes	
2008-005	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 2010-003
2008-006	Ohio Rev. Code 5705.38(A) – the Cemetery did not pass an appropriation measure	No	Repeated as Finding 2010-002
2008-007	Ohio Rev. Code 5705.41(D) – the Cemetery did not prior certify expenditures	No	Repeated as Finding 2010-004



# Dave Yost • 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 6, 2011**