



Dave Yost • Auditor of State



**GREENVILLE UNION CEMETERY  
DARKE COUNTY**

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# Dave Yost • Auditor of State

Greenville Union Cemetery  
Darke County  
205 West Street  
Greenville, Ohio 45331

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 an interpretation from the American Institute of Certified Public Accountants (AICPA). While AOS does not legally require your cemetery 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.

A handwritten signature in black ink that reads "Dave Yost".

**Dave Yost**  
Auditor of State

June 26, 2012

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# Dave Yost • Auditor of State

## INDEPENDENT ACCOUNTANTS' REPORT

Greenville Union Cemetery  
Darke County  
205 West Street  
Greenville, Ohio 45331

To the Board of Trustees:

We have audited the accompanying financial statements of Greenville Union Cemetery, Darke County, (the Cemetery) as of and for the years ended December 31, 2011 and 2010. 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 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 Governments 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, 2011 and 2010 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, 2011 and 2010 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 as of December 31, 2011 and 2010 of Greenville Union Cemetery, Darke County, and its combined cash receipts and disbursements for the years then ended on the accounting basis Note 1 describes.

As described in Note 1, during 2010 the Greenville Union Cemetery adopted Governmental Accounting Standards Board Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*.

Also as described in Note 6, the Cemetery restated the beginning balance for 2010 in the General fund and Permanent Fund to adjust the cash balances for the cash value of investments.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 26, 2012, 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 initial "D".

**Dave Yost**  
Auditor of State

June 26, 2012



**GREENVILLE UNION CEMETERY  
DARKE COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGES IN FUND CASH BALANCES  
ALL GOVERNMENTAL FUND TYPES  
FOR THE YEAR ENDED DECEMBER 31, 2011**

	<u>Governmental Fund Types</u>			<u>Totals (Memorandum Only)</u>
	<u>General</u>	<u>Capital Projects</u>	<u>Permanent</u>	
<b>Cash Receipts:</b>				
Sale of Lots, Lot Markers	\$48,578			\$48,578
Interment Fees	50,225			50,225
Charges for Services	22,663			22,663
Earnings on Investments	1,355		\$934	2,289
Donations	300	\$2,050		2,350
Miscellaneous	16,308			16,308
Total Cash Receipts	<u>139,429</u>	<u>2,050</u>	<u>934</u>	<u>142,413</u>
<b>Cash Disbursements:</b>				
Salaries and Benefits	72,460		9,328	81,788
Maintenance and Repairs	27,098	17,217	3,875	48,190
Supplies and Materials	14,841		259	15,100
Legal and Accounting Fees	2,265		2,265	4,530
Utilities	4,220		222	4,442
Other Operating Cash Disbursements	9,598		996	10,594
Total Cash Disbursements	<u>130,482</u>	<u>17,217</u>	<u>16,945</u>	<u>164,644</u>
Total Receipts Over/(Under) Disb	8,947	(15,167)	(16,011)	(22,231)
<b>Transfers and Other</b>				
Transfer from Pr Purpose Trust (Income)	12,028			12,028
Transfer from Pr Purpose Trust (Principal)	5,000			5,000
Transfer General to Cap Projects	(15,167)	15,167		
Total Transfers and Other	<u>1,861</u>	<u>15,167</u>		<u>17,028</u>
Fund Cash Balances, January 1	<u>40,470</u>		<u>64,282</u>	<u>104,752</u>
Assigned			48,271	48,271
Unassigned (Deficit)	<u>51,278</u>			<u>51,278</u>
Fund Cash Balances, December 31	<u>\$51,278</u>	<u>\$0</u>	<u>\$48,271</u>	<u>\$99,549</u>

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

**GREENVILLE UNION CEMETERY  
DARKE COUNTY**

**STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGES IN FUND CASH BALANCES - FIDUCIARY FUND TYPE  
FOR THE YEAR ENDED DECEMBER 31, 2011**

	<b>Private Purpose Trust</b>
<b>Operating Cash Receipts:</b>	
Earnings on Investments	\$12,028
Total Operating Cash Receipts	12,028
 Operating Income/(Loss)	 12,028
 Transfers of Funds:	
Transfer Earnings to General Fund	(12,028)
Yearly Transfer of Principal	(5,000)
 Fund Cash Balances, January 1	 202,882
Non-spendable	25,000
Restricted	172,882
 Fund Cash Balances, December 31	 \$197,882

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

**GREENVILLE UNION CEMETERY  
DARKE COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGES IN FUND CASH BALANCES  
ALL GOVERNMENTAL FUND TYPES  
FOR THE YEAR ENDED DECEMBER 31, 2010**

	<u>Governmental Fund Types</u>			<b>Totals (Memorandum Only)</b>
	<u>General</u>	<u>Capital Projects</u>	<u>Permanent</u>	
<b>Cash Receipts:</b>				
Sale of Lots, Lot Markers	\$32,618			\$32,618
Interment Fees	35,140			35,140
Charges for Services	19,654			19,654
Earnings on Investments	2,146		\$1,439	3,585
Donations	25	\$27,180		27,205
Miscellaneous	908			908
<b>Total Cash Receipts</b>	<u>90,491</u>	<u>27,180</u>	<u>1,439</u>	<u>119,110</u>
<b>Cash Disbursements:</b>				
Salaries and Benefits	73,073		9,274	82,347
Maintenance and Repairs	18,178	80,664	2,492	101,334
Supplies and Materials	14,475		94	14,569
Legal and Accounting Fees	2,185		2,185	4,370
Utilities	4,569		240	4,809
Other Operating Cash Disbursements	12,978		2,827	15,805
<b>Total Cash Disbursements</b>	<u>125,458</u>	<u>80,664</u>	<u>17,112</u>	<u>223,234</u>
<b>Total Receipts Over/(Under) Disb</b>	(34,967)	(53,484)	(15,673)	(104,124)
<b>Transfers and Other</b>				
Transfer from Pr Purpose Trust (Income)	12,028			12,028
Transfer from Pr Purpose Trust (Principal)	5,000			5,000
Transfer General to Cap Projects	(16,264)	16,264		
<b>Total Transfers and Other</b>	<u>764</u>	<u>16,264</u>		<u>17,028</u>
<b>Fund Cash Balances, January 1 (restated)</b>	<u>74,673</u>	<u>37,220</u>	<u>79,955</u>	<u>191,848</u>
Assigned			64,282	64,282
Unassigned (Deficit)	40,470			40,470
<b>Fund Cash Balances, December 31</b>	<u>\$40,470</u>	<u>\$0</u>	<u>\$64,282</u>	<u>\$104,752</u>

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

**GREENVILLE UNION CEMETERY  
DARKE COUNTY**

**STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGES IN FUND CASH BALANCES - FIDUCIARY FUND TYPE  
FOR THE YEAR ENDED DECEMBER 31, 2010**

	<b>Private Purpose Trust</b>
<b>Operating Cash Receipts:</b>	
Earnings on Investments	\$12,028
Total Operating Cash Receipts	12,028
 Operating Income/(Loss)	 12,028
<b>Transfers of Funds:</b>	
Transfer Earnings to General Fund	(12,028)
Yearly Transfer of Principal	(5,000)
 Fund Cash Balances, January 1	 207,882
Non-spendable	25,000
Restricted	177,882
	202,882
 Fund Cash Balances, December 31	 \$202,882

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

**GREENVILLE UNION CEMETERY  
DARKE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2011 AND 2010**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Description of the Entity**

Greenville Union Cemetery, Darke County, (the Cemetery) is a body corporate and politic established to exercise the rights and privileges conveyed to it by the constitution and laws of the State of Ohio. The Cemetery is a Union Cemetery formed by the City of Greenville and Greenville Township. The Cemetery is directed by an appointed three-member Board of Trustees. The Cemetery provides grounds maintenance, opening and closing of graves, and 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 prescribed or permitted by the Auditor of State, which is similar to the cash receipts and disbursements basis of accounting. Receipts are recognized when received in cash rather than when earned, and disbursements are recognized when paid than when the liability is incurred

These statements include adequate disclosure of material matters, as prescribed or permitted by the Auditor of State.

**C. Cash and Investments**

Investments are reported as assets. 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.

Certificates of Deposit and the donated bank stock through Park National Corporation are valued 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 is used to account for all financial resources except those required to be accounted for in another fund.

**2. Capital Project Funds**

These funds present receipts restricted to acquiring or constructing major capital projects (except those financed through trust funds). The Cemetery is using this fund for the restoration of the Cemetery's Mausoleum.

**3. Permanent Funds**

This fund is made up of endowments for the maintenance and upkeep of the Cemetery. The bequests do not put a restriction on the use of the principal or interest.

**GREENVILLE UNION CEMETERY  
DARKE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2011 AND 2010  
(Continued)**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**4. Fiduciary Funds**

These funds account for resources restricted by legally binding trust agreements and funds for which the Cemetery is acting in an agency capacity. The Cemetery has the following significant Fiduciary Funds:

**Private Purpose Trust Fund – Koop Trust** – This fund is a bequest for specific maintenance and upkeep of the Koop Mausoleum in the Cemetery. The principal is restricted while the interest is to be used for upkeep of the Mausoleum. Per a court ruling in 2010, the yearly interest (dividends) plus an annual amount of a minimum of \$5,000 is transferred to the General fund for operation and maintenance of the Cemetery.

**E. Property, Plant, and Equipment**

Acquisitions of property, plant and equipment are recorded as capital outlay disbursements when paid. These items are not reflected as assets on the accompanying financial statements.

**F. Fund Balance**

Fund balance is divided into five classifications based primarily on the extent to which the Cemetery must observe constraints imposed upon the use of its governmental-fund resources. The classifications are as follows:

**1. Non-spendable**

The Cemetery classifies assets as non-spendable when legally or contractually required to maintain the amounts intact.

**2. Restricted**

Fund balance is *restricted* when constraints placed on the use of resources are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or is imposed by law through constitutional provisions.

**3. Committed**

Trustees can *commit* amounts via formal action (resolution). The Cemetery must adhere to these commitments unless the Trustees amend the resolution. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed to satisfy contractual requirements.

**4. Assigned**

Assigned fund balances are intended for specific purposes but do not meet the criteria to be classified as *restricted* or *committed*. Governmental funds other than the general fund report all fund balances as *assigned* unless they are restricted or committed. In the general fund, *assigned* amounts represent intended uses established by Cemetery Trustees or a Cemetery official delegated that authority by resolution, or by State Statute.

**GREENVILLE UNION CEMETERY  
DARKE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2011 AND 2010  
(Continued)**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**5. Unassigned**

Unassigned fund balance is the residual classification for the general fund and includes amounts not included in the other classifications. In other governmental funds, the unassigned classification is used only to report a deficit balance.

The Cemetery applies restricted resources first when expenditures are incurred for purposes for which either restricted or unrestricted (committed, assigned, and unassigned) amounts are available. Similarly, within unrestricted fund balance, committed amounts are reduced first followed by assigned, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

**2. EQUITY IN POOLED DEPOSITS AND INVESTMENTS**

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

	<b>2011</b>	<b>2010</b>
Demand deposits	\$ 26,462	\$ 25,386
Certificates of deposit	203,596	214,875
Total deposits	230,058	240,261
Park National Stock (PRK)	67,373	67,373
Total deposits and investments	\$297,431	\$307,634

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

**Investments:** The Cemetery has 3,338 shares of Park National Company (exchange symbol PRK) stock. The stock is publically traded on the American Stock Exchange (AMEX). At December 31, 2011 and 2010, the market value of each share was \$65.06 and \$72.67, respectively, and the total value of the stock shares was \$217,170 and \$242,572 at December 31, 2011 and 2010, respectively.

**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 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 2011 and 2010, OPERS members contributed 10 percent of their gross salaries and the Cemetery contributed an amount equaling 14 percent of participants' gross salaries. The Cemetery has paid all contributions required through December 31, 2011.

**GREENVILLE UNION CEMETERY  
DARKE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2011 AND 2010  
(Continued)**

**4. RISK MANAGEMENT**

**Commercial Insurance**

The Greenville Union Cemetery has obtained commercial insurance for the following risks:

- Comprehensive property and general liability
- Error and omissions

**5. RESTATEMENT OF FUND BALANCES**

The Governmental fund balances at December 31, 2009 did not accurately reflect the balances of the Certificate of Deposits, and a restatement was required. This restatement affected the General and Permanent Fund balances as follows:

	<b>General Fund</b>	<b>Permanent Fund</b>	<b>Capital Projects Fund</b>	<b>Total</b>
Balance as of December 31, 2009	\$74,027	\$78,920	\$37,220	\$190,167
Restatement	646	1,035		1,681
Restated Balance as of December 31, 2009	<u>\$74,673</u>	<u>\$79,955</u>	<u>\$37,220</u>	<u>\$191,848</u>





# 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

Greenville Union Cemetery  
Darke County  
205 West Street  
Greenville, Ohio 45331

To the Board of Trustees:

We have audited the financial statements of Greenville Union Cemetery, Darke County (the Cemetery) as of and for the years ended December 31, 2011 and 2010, and have issued our report thereon dated June 26, 2012 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. As described in Note 6, the Cemetery restated the beginning balance in the General fund and Permanent Fund to adjust cash balance for cash values of investments. Also, as described in Note 1, during 2010 the Greenville Union Cemetery adopted Governmental Accounting Standards Board Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*. 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 2011-001 described in the accompanying schedule of finding 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 no instances of noncompliance or other matters we must report under *Government Auditing Standards*.

We did note certain matters not requiring inclusion in this report that we reported to the Cemetery's management in a separate letter dated June 26, 2012.

The Cemetery's response to the finding identified in our audit is described in the accompanying schedule of findings. We did not audit the Cemetery's response and, accordingly, we express no opinion on it.

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



**Dave Yost**  
Auditor of State

June 26, 2012

**GREENVILLE UNION CEMETERY  
DARKE COUNTY**

**SCHEDULE OF FINDINGS  
DECEMBER 31, 2011 AND 2010**

<b>FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS</b>
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**1. Cash Reconciliation and Recording of Interest – Material Weakness**

**FINDING NUMBER 2011-01**

The annual financial statements prepared by the Cemetery as of December 31, 2011 and 2010 required adjustments to be made to accurately present cash fund balances and earnings on investments. The beginning balances for 2010 did not accurately reflect the balances of the Certificates of Deposit therefore requiring a prior period restatement to the General and Permanent fund beginning fund balances in the amount of \$646 and \$1,035, respectively. This was a result of interest earned on certificates of deposit during prior years not accurately recorded on the Cemetery's accounting ledgers.

Certificate of Deposit interest was also not recorded properly in 2011 or 2010 requiring adjustments to be made. Interest posted in the General fund was understated by \$315 and \$13 in 2010 and 2011, respectively. The interest posted to the Permanent fund was overstated by \$84 during 2010 and understated by \$20 during 2011. The errors to earnings on investments represented misstatements to revenue of 2.1% and 6% for 2011 and 2010, respectively, for the Permanent Fund. The General fund misstatements to revenue were immaterial; however, they were adjusted by the client in order to reconcile as of December 31, 2011.

Overall the cash fund balances were understated by \$961 and \$951 during 2010, or 2.3% and 1.4% to the General and Permanent funds, respectively, and by \$13 and \$20 during 2011, respectively, in the General and Permanent funds.

In addition, the Cemetery did not perform a cash reconciliation of all fund balances on a monthly basis. During 2010 and 2011 the Cemetery only prepared a reconciliation of the checking account from bank to book balance. As a result, errors in the amount of certificate of deposit balances and corresponding interest recorded have continued to occur over several years, resulting in un-reconciled variances increasing each year.

The Cemetery should create procedures to ensure that Certificate of Deposit balances and interest is posted timely and accurately to the accounting system. If there is a timing issue from when the interest is being posted to the bank accounts or Certificate of Deposits to when the amount is being recorded on the accounting system, then a reconciling item should be added to the monthly reconciliation for interest not posted.

The monthly reconciliations should include reconciling all fund balances to the bank balances, not just the checking account. Failure to properly posting interest revenue results in the Cemetery failing to have accurate cash balances reported throughout the year. Also, completing proper bank reconciliations will allow the cemetery to determine any discrepancies and investigate those differences. Adjustments were made by the Cemetery to the December 31, 2011 fund balances as reflected above.

**Official's Response:**

We have changed how our CD interest is posted. We now receive quarterly or monthly so this can be posted accordingly. This should correct the issue.

**GREENVILLE UNION CEMETERY  
DARKE COUNTY**

**SCHEDULE OF PRIOR AUDIT FINDINGS  
DECEMBER 31, 2011 AND 2010**

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>
2009-001	Financial Reporting: Failure to correctly classify the permanent fund – Resulted in Special Revenue Fund being overstated	Yes	Finding No Longer Valid



# Dave Yost • Auditor of State

**GREENVILLE UNION CEMETERY**

**DARKE 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  
JULY 31, 2012**