



Dave Yost • Auditor of State





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Beaver Union Cemetery  
Pike County  
3768 Coal Dock Road  
Beaver, Ohio 45613

Thank you for the information provided and the courtesies you extended to our staff during our recent visit to Beaver Union Cemetery.

## Current Year Observations

1. We noted that State Income taxes amounts withheld from employees' wages in the amount of \$33.52 were due on January 15, 2013. However, the check for the remittance of these withholdings was not written until January 29, 2013.

You should understand that our services were not designed to provide any assurance on your financial statements, transactions or balances for the years ended December 31, 2012 or 2011 under generally accepted auditing standards.

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

**Dave Yost**  
Auditor of State

February 11, 2013

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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  
FEBRUARY 26, 2013**