



Dave Yost • Auditor of State



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Board of Trustees
North Fork Joint Township Cemetery
5424 County Road 109
Mt. Gilead, Ohio 43338

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of North Fork Joint Township Cemetery, Morrow County, Ohio (the Cemetery), for the years ended December 31, 2012 and 2011.

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, 2012 or 2011.

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.

Current Year Observations

The Clerk did not prepare the 2011 and 2012 accounting ledgers detailing receipts and expenditures of the Cemetery until September 2013, upon request from the Auditor of State to perform a review.

All financial transactions of the Cemetery should be posted to the accounting ledgers in a timely manner to allow for monthly cash reconciliations and monitoring of the Cemetery's financial activity. Lack of such monitoring by management could result in undetected errors, irregularities, or unauthorized use of Cemetery funds. Our prior audit also reported this deficiency.

Current Status of Matters We Reported In Our Prior Engagement

The Clerk did not prepare the 2010 accounting ledgers detailing receipts and expenditures of the Cemetery until September 2011, upon request from the Auditor of State to perform the financial audit. This matter was also reported for 2011 and 2012 (see Current Year Observations above).

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive, flowing style.

Dave Yost
Auditor of State
Columbus, Ohio

October 10, 2013

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NORTH FORK JOINT TOWNSHIP CEMETERY

MORROW 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 22, 2013**