



Dave Yost • Auditor of State



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Wharton-Richland Union Cemetery
Wyandot County
P.O. Box 266
Wharton, Ohio 43359-0266

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of Wharton-Richland Union Cemetery, Wyandot County, Ohio (the Cemetery) for the years ended December 31, 2014 and 2013.

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, 2014 or 2013.

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 Status of Matters we Reported in our Prior Engagement

1. In the prior audit for the years ended December 31, 2012 and 2011 we reported the Endowment Fund principal balance was not included in the cash journal, monthly reconciliations, or annual report. This matter was corrected for the current audit period.
2. In the prior audit for the years ended December 31, 2012 and 2011 we noted a \$50 receipt incorrectly posted to the General Fund instead of the Endowment Fund. As of the May 26, 2015 this error was still not corrected. Misposted receipts result in inaccurate fund cash balance information. The Fiscal Officer should post this adjustment and review transactions to ensure they are properly recorded.

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

Dave Yost
Auditor of State

May 26, 2015

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WHARTON-RICHLAND UNION CEMETERY

WYANDOT 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
JUNE 9, 2015**