



Dave Yost • Auditor of State



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June 19, 2018

New Belleville Ridge Joint Cemetery
Wood County
21745 North Dixie Highway
Bowling Green, Ohio 43402-8500

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of New Belleville Ridge Joint Cemetery, Wood County, Ohio (the Cemetery) for the years ended December 31, 2017 and 2016.

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, 2017 and 2016.

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.

Based on the results of our procedures, we found the following significant accounting issue to report.

Current Year Observation

We noted the amount of the CD recorded on the bank reconciliation was not supported by any correspondence from the depository, resulting in a difference between the books and the bank at December 31, 2017, of \$1,095. The financial institution only sends statements when a new CD is opened or matures. The Cemetery should obtain and maintain bank statements or other supporting documentation on a regular basis to substantiate their Investments.

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

Dave Yost
Auditor of State

June 19, 2018

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NEW BELLEVILLE RIDGE JOINT CEMETERY

WOOD 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 10, 2018**