



**ATTICA-VENICE TOWNSHIP JOINT CEMETERY
SENECA COUNTY**

REGULAR AUDIT

FOR THE YEARS ENDED DECEMBER 31, 2006 AND 2007



Mary Taylor, CPA
Auditor of State

**ATTICA-VENICE TOWNSHIP JOINT CEMETERY
SENECA COUNTY**

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Mary Taylor, CPA

Auditor of State

Attica-Venice Township Joint Cemetery
Seneca County
7303 South Township Road 187
Attica, Ohio 44807-9424

To the Board of Cemetery 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 a February 2, 2005, interpretation from the American Institute of Certified Public Accountants (AICPA). While AOS does not legally require your government 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 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 cursive script that reads "Mary Taylor".

Mary Taylor, CPA
Auditor of State

March 31, 2008

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Mary Taylor, CPA

Auditor of State

INDEPENDENT ACCOUNTANTS' REPORT

Attica-Venice Township Joint Cemetery
Seneca County
7303 South Township Road 187
Attica, Ohio 44807-9424

To the Board of Cemetery Trustees:

We have audited the accompanying financial statements of Attica-Venice Township Joint Cemetery, Seneca County, (the Cemetery) as of and for the years ended December 31, 2007 and 2006. 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. The Cemetery processes its financial transactions with the Auditor of State's Uniform Accounting Network (UAN). *Government Auditing Standards* considers this service to impair the independence of the Auditor of State to audit the Cemetery because the Auditor of State designed, developed, implemented, and as requested, operates UAN. However, *Government Auditing Standards* permits the Auditor of State to audit and opine on this entity, because Ohio Revised Code § 117.101 requires the Auditor of State to provide UAN services, and Ohio Revised Code §§ 117.11(B) and 115.56 mandate the Auditor of State to audit Ohio governments. 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 fund the accompanying financial statements present GAAP require presenting entity wide statements and also to present its 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 the new 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 statements formatting requirements. The following paragraph does not imply the amount 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, 2007 and 2006, 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, 2007 and 2006, 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 fund cash balances of Attica-Venice Township Joint Cemetery, Seneca County, as of December 31, 2007 and 2006, and its cash receipts and disbursements for the years then ended on the accounting basis Note 1 describes.

The Cemetery has not presented Management's Discussion and Analysis, which accounting principles generally accepted in the United States of America has determined is necessary to supplement, although not required to be part of, the financial statements.

In accordance with *Government Auditing Standards*, we have also issued our report dated March 19, 2008, 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.



Mary Taylor, CPA
Auditor of State

March 31, 2008

**ATTICA-VENICE TOWNSHIP JOINT CEMETERY
SENECA COUNTY**

**STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCE
GOVERNMENTAL FUND TYPE
FOR THE YEAR ENDED DECEMBER 31, 2007**

	General
Cash Receipts:	
Local Taxes	\$23,859
Intergovernmental	2,514
Charges for Services	10,702
Sale of Lots	2,000
Interest	649
	39,724
Total Cash Receipts	
	39,724
Cash Disbursements:	
Current:	
General Government	13,112
Health	19,349
Equipment	2,100
	34,561
Total Disbursements	
	34,561
Total Receipts Over Disbursements	5,163
Other Financing Receipts:	
Other Sources	689
	689
Excess of Cash Receipts and Other Financing Receipts Over Cash Disbursements	5,852
Fund Cash Balance, January 1	29,618
Fund Cash Balance, December 31	\$35,470

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

**ATTICA-VENICE TOWNSHIP JOINT CEMETERY
SENECA COUNTY**

**STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCE
GOVERNMENTAL FUND TYPE
FOR THE YEAR ENDED DECEMBER 31, 2006**

	General
Cash Receipts:	
Local Taxes	\$23,554
Intergovernmental	2,159
Charges for Services	6,503
Sale of Lots	7,900
Interest	570
	40,686
Total Cash Receipts	
Cash Disbursements:	
Current:	
General Government	23,028
Health	17,435
Equipment	2,000
	42,463
Total Disbursements	
Total Receipts (Under) Disbursements	(1,777)
Other Financing Receipts:	
Other Sources	720
Excess of Cash Receipts and Other Financing Receipts (Under) Cash Disbursements	(1,057)
Fund Cash Balance, January 1	30,675
Fund Cash Balance, December 31	\$29,618

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

**ATTICA-VENICE TOWNSHIP JOINT CEMETERY
SENECA COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2007 AND 2006**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the Entity

The constitution and laws of the State of Ohio establish the rights and privileges for the Attica-Venice Township Joint Cemetery, Seneca County, (the Cemetery) as a body corporate and politic. The Attica Village Council and Venice Township Board of Township Trustees appoint a three-member Board of Cemetery Trustees (the Board) to direct cemetery operations. The Cemetery provides grounds maintenance, opening and closing of graves, and the 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 the Auditor of State prescribes or permits. This basis is similar to the cash receipts and disbursements basis of accounting. This basis recognizes receipts when received in cash rather than when earned, and recognizes disbursements when paid rather than when a liability is incurred. Budgetary presentations report budgetary expenditures when a commitment is made (i.e., when an encumbrance is approved).

These statements include adequate disclosure of material matters, as the Auditor of State prescribes or permits.

C. Cash

The Cemetery records certificates of deposit at cost.

D. Fund Accounting

The Cemetery uses fund accounting to segregate cash that is restricted as to use. The Cemetery classifies its fund into the following type:

General Fund

The General Fund is the general operating fund. It presents all financial resources.

E. Budgetary Process

The Cemetery's Board budgets each fund annually.

1. Appropriations

Budgetary expenditures (that is, disbursements and encumbrances) may not exceed appropriations at the fund, function and object level of control. The Board annually approves appropriation measures and subsequent amendments. Appropriations lapse at year end.

**ATTICA-VENICE TOWNSHIP JOINT CEMETERY
SENECA COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2007 AND 2006
(Continued)**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – (Continued)

2. Estimated Resources

Estimated resources include estimates of cash to be received (budgeted receipts) plus cash as of January 1.

3. Encumbrances

The Cemetery reserves (encumbers) appropriations when it makes commitments. Encumbrances outstanding at year end are canceled, and reappropriated in the subsequent year.

A summary of 2007 and 2006 budgetary activity appears in Note 3.

F. Property, Plant, and Equipment

The financial statements report acquisitions of property, plant, and equipment as capital outlay disbursements when paid. The financial statements do not report these items as assets.

2. EQUITY IN CASH

The Ohio Revised Code prescribes allowable deposits and investments. The carrying amount of cash at December 31 follows:

	2007	2006
Demand deposits	\$21,829	\$15,977
Certificates of deposit	13,641	13,641
Total deposits	\$35,470	\$29,618

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

3. BUDGETARY ACTIVITY

Budgetary activity for the years ending December 31, 2007 and 2006 follows:

2007 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$36,900	\$40,413	\$3,513

**ATTICA-VENICE TOWNSHIP JOINT CEMETERY
SENECA COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2007 AND 2006
(Continued)**

3. BUDGETARY ACTIVITY – (Continued)

2007 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$52,876	\$34,561	\$18,315

2006 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$37,000	\$41,406	\$4,406

2006 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$59,000	\$42,463	\$16,537

4. RETIREMENT SYSTEM

The Cemetery's employees belong to the Ohio Public Employees Retirement System (OPERS). OPERS is a cost-sharing, multiple-employer plan. The plan provides retirement benefits, including postretirement healthcare, and survivor and disability benefits to participants as the Ohio Revised Code prescribes.

The Ohio Revised Code also prescribes contribution rates. For 2007 and 2006, OPERS employee members contributed 9.50% and 9%, respectively, of their gross salaries. The Cemetery contributes an amount equal to 13.85% and 13.7%, respectively, of participants' gross salaries. The Cemetery has paid all contributions required through December 31, 2007.

5. RISK MANAGEMENT

The Cemetery belongs to the Public Entities Pool of Ohio (PEP), a risk-sharing pool available to Ohio local governments. PEP provides property and casualty coverage for its members. PEP is a member of the American Public Entity Excess Pool (APEEP). Member governments pay annual contributions to fund PEP. PEP pays judgments, settlements and other expenses resulting from covered claims that exceed the members' deductibles.

**ATTICA-VENICE TOWNSHIP JOINT CEMETERY
SENECA COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2007 AND 2006
(Continued)**

5. RISK MANAGEMENT – (Continued)

Casualty Coverage

For an occurrence prior to January 1, 2006, PEP retains casualty risks up to \$250,000 per occurrence, including claim adjustment expenses. PEP pays a percentage of its contributions to APEEP. APEEP reinsures claims exceeding \$250,000, up to \$1,750,000 per claim and \$10,000,000 in the aggregate per year. For an occurrence on or subsequent to January 1, 2006, the Pool retains casualty risk up to \$350,000 per occurrence, including loss adjustment expenses. Claims exceeding \$350,000 are reinsured with APEEP in an amount not to exceed \$2,650,000 for each claim and \$10,000,000 in the aggregate per year. Governments can elect up to \$10,000,000 in additional coverage with the General Reinsurance Corporation, through contracts with PEP.

If losses exhaust PEP's retained earnings, APEEP provides *excess of funds available* coverage up to \$5,000,000 per year, subject to a per-claim limit of \$2,000,000 (for claims prior to January 1, 2006) or \$3,000,000 (for claims on or after January 1, 2006) as noted above.

Property Coverage

Through 2004, PEP retained property risks, including automobile physical damage, up to \$100,000 on any specific loss in any one occurrence. The Travelers Indemnity Company reinsured losses exceeding \$100,000 up to \$500 million per occurrence.

Beginning in 2005, Travelers reinsures specific losses exceeding \$250,000 up to \$600 million per occurrence. APEEP reinsures members for specific losses exceeding \$100,000 up to \$250,000 per occurrence, subject to an annual aggregate loss payment. Travelers provides aggregate stop-loss coverage based upon the combined members' total insurable values. If the stop loss is reached by payment of losses between \$100,000 and \$250,000, Travelers will reinsure specific losses exceeding \$100,000 up to their \$600 million per occurrence limit. The aggregate stop-loss limit for 2006 was \$1,901,127.

The aforementioned casualty and property reinsurance agreements do not discharge PEP's primary liability for claims payments on covered losses. Claims exceeding coverage limits are the obligation of the respective government.

Property and casualty settlements did not exceed insurance coverage for the past three fiscal years.

**ATTICA-VENICE TOWNSHIP JOINT CEMETERY
SENECA COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2007 AND 2006
(Continued)**

5. RISK MANAGEMENT – (Continued)

Financial Position

PEP's financial statements (audited by other accountants) conform with generally accepted accounting principles, and reported the following assets, liabilities and retained earnings at December 31, 2006 and 2005 (the latest information available):

<u>Casualty Coverage</u>	<u>2006</u>	<u>2005</u>
Assets	\$30,997,868	\$29,719,675
Liabilities	<u>(15,875,741)</u>	<u>(15,994,168)</u>
Retained earnings	<u>\$15,122,127</u>	<u>\$13,725,507</u>

<u>Property Coverage</u>	<u>2006</u>	<u>2005</u>
Assets	\$5,125,326	\$4,443,332
Liabilities	<u>(863,163)</u>	<u>(1,068,245)</u>
Retained earnings	<u>\$4,262,163</u>	<u>\$3,375,087</u>

At December 31, 2006 and 2005, respectively, casualty coverage liabilities noted above include approximately \$14.4 million and \$14.3 million of estimated incurred claims payable. The Casualty Coverage assets and retained earnings above also include approximately \$14.4 million and \$14.3 million of unpaid claims to be billed to approximately 447 member governments in the future, as of December 31, 2006 and 2005, respectively. These amounts will be included in future contributions from members when the related claims are due for payment. The Cemetery's share of these unpaid claims collectible in future years is approximately \$4,114. This payable includes the subsequent year's contribution due if the Government terminates participation, as described in the last paragraph below.

Based on discussions with PEP, the expected rates PEP charges to compute member contributions, which are used to pay claims as they become due, are not expected to change significantly from those used to determine the historical contributions detailed below. By contract, the annual liability of each member is limited to the amount of financial contributions required to be made to PEP for each year of membership.

<u>Contributions to PEP</u>	
2005	\$ 1,850
2006	\$ 2,200
2007	\$ 2,057

**ATTICA-VENICE TOWNSHIP JOINT CEMETERY
SENECA COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2007 AND 2006
(Continued)**

5. RISK MANAGEMENT – (Continued)

After completing one year of membership, members may withdraw on each anniversary of the date they joined PEP provided they give written notice to PEP 60 days in advance of the anniversary date. Upon withdrawal, members are eligible for a full or partial refund of their capital contributions, minus the subsequent year's budgetary contribution. Withdrawing members have no other future obligation to the pool. Also upon withdrawal, payments for all casualty claims and claim expenses become the sole responsibility of the withdrawing member, regardless of whether a claim occurred or was reported prior to the withdrawal.



Mary Taylor, CPA

Auditor of State

INDEPENDENT ACCOUNTANTS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS REQUIRED BY *GOVERNMENT AUDITING STANDARDS*

Attica-Venice Township Joint Cemetery
Seneca County
7303 South Township Road 187
Attica, Ohio 44807-9424

To the Board of Cemetery Trustees:

We have audited the financial statements of the Attica-Venice Township Joint Cemetery, Seneca County (the Cemetery) as of and for the years ended December 31, 2007 and 2006, and have issued our report thereon dated March 31, 2008, 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, and wherein we noted that the Cemetery uses the Auditor of State's Uniform Accounting Network (UAN) to process its financial transactions. *Government Auditing Standards* considers this service to impair the Auditor of State's independence to audit the Cemetery because the Auditor of State designed, developed, implemented, and, as requested, operates UAN. 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 *Government Auditing Standards*, issued by the Comptroller General of the United States.

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 expressing our opinion on the financial statements, but not to opine 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 would not necessarily identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses. However, as discussed below, we identified a certain deficiency in internal control over financial reporting that we consider a significant deficiency.

A control deficiency exists when the design or operation of a control does not allow management or employees, in performing their assigned functions, to prevent or detect misstatements on a timely basis.

A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the Cemetery's ability to initiate, authorize, record, process, or report financial data reliably in accordance with its applicable accounting basis, such that there is more than a remote likelihood that the Cemetery's internal control will not prevent or detect a more-than-inconsequential financial statement misstatement.

We consider item 2007-002 described in the accompanying schedule of findings to be a significant deficiency in internal control over financial reporting.

A material weakness is a significant deficiency, or combination of significant deficiencies resulting in more than a remote likelihood that the Cemetery's internal control will not prevent or detect a material financial statement misstatement.

Our consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in the internal control that might be significant deficiencies and accordingly, would not necessarily disclose all significant deficiencies that are also material weaknesses. However, we believe the significant deficiency described above is also material weakness.

We also noted a certain internal control matter that we reported to the Cemetery's management in a separate letter dated March 31, 2008.

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 an instance of noncompliance that we must report under *Government Auditing Standards* which is described in the accompanying schedule of findings as item 2007-001.

We also noted a certain noncompliance matter not requiring inclusion in this report that we reported to the Cemetery's management in a separate letter dated March 31, 2008.

The Cemetery's responses to the findings identified in our audit are described in the accompanying schedule of findings. We did not audit the Cemetery's responses, and, accordingly, we express not opinion on them.

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



Mary Taylor, CPA
Auditor of State

March 31, 2008

**ATTICA-VENICE TOWNSHIP JOINT CEMETERY
SENECA COUNTY**

**SCHEDULE OF FINDINGS
DECEMBER 31, 2007 AND 2006**

FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS
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FINDING NUMBER 2007-001

FINDING FOR RECOVERY REPAID UNDER AUDIT

Ohio Revised Code § 517.14 states that two or more townships may join in establishing and maintaining a cemetery, and for such purpose the boards shall have the same powers, be governed by the same rules, and proceed in the same manner as provided for municipal corporations and townships uniting for that purpose under sections 759.27 to 759.48, inclusive, of the Revised Code.

O.R.C. § 759.36 states that the board of cemetery trustees shall have all the powers and perform all the duties exercised and performed by the director of public service of a municipal corporation under sections 759.09 to 759.14 of the Revised Code.

O.R.C. § 759.13 provides in part that the director of public service shall determine the size and price of cemetery lots, the term of payment therefore, and shall give to each purchaser a receipt, showing the amount paid and a pertinent description of the lots sold. Upon producing such receipt to the proper officer, such purchaser shall be entitled to a deed for the lots described therein.

The Board of Cemetery Trustees of the Attica-Venice Township Joint Cemetery established a fee schedule pursuant to the statutory authority referred above. The rate schedule included the following fees for services/lots:

- Opening and closing of graves - \$300
- Opening and closing on weekends- \$150
- Cremation services - \$150
- Sale of burial lots - \$200 (effective February 1, 2006)

In one case, the Board of Cemetery Trustees charged the incorrect fee of \$550 for the closing of two graves instead of \$600 which resulted in a variance of \$50.

In three separate cases incorrect fees of \$250 were charged instead of the correct fee of \$450 for cremation services. This resulted in a variance of \$200.

In another case, the incorrect fee of \$100 was charged instead of \$150 for opening and closing on a weekend which resulted in a variance of \$50.

Finally, in one case the incorrect fee of \$300 was charged for the sale of two lots instead of the \$400 fee set by the schedule. This resulted in a variance of \$100.

The Board of Cemetery Trustees did not contact the interested parties to let them know that the wrong fee had been paid. As a result, the Cemetery received \$400 less than the amount it was entitled to receive.

**FINDING NUMBER 2007-001
(Continued)**

In accordance with the foregoing facts and pursuant the O.R.C. § 117.28, a finding for recovery for public money due but not collected is hereby issued against John Aichholz, Fiscal Officer, the Ohio Farmers Insurance Company, his bonding company, Thomas Weaver, Edwin Enders and Dennis Heiser, Cemetery Trustees, and Gregory Martin, Cemetery Sexton, jointly and severally in the amount of \$400.00 and in favor of the Attica Venice Township Joint Cemetery General Fund.

The finding in the amount of \$300 was repaid on March 6, 2008. The finding in the amount of \$100 was repaid on March 14, 2008.

Officials Response:

The Cemetery recognizes the importance of collecting correct fees as approved by the Board. The Fiscal Officer will review all fees collected by the Sexton in the future.

FINDING NUMBER 2007-002

Material Weakness

Financial Reporting

As a result of the audit procedures performed, errors were noted in the financial statements that required material audit adjustments. In 2007, intergovernmental revenues were misclassified as tax revenue (rollback and homestead for \$2,208, public utilities reimbursement for \$239 and exempt personal property for \$66). Sale of lots revenues were misclassified as miscellaneous revenue (\$7,900 in 2007 and \$2,000 in 2006).

Sound financial reporting is the responsibility of the Fiscal Officer and Cemetery board members and is essential to ensure the information provided to the readers of the financial statements is complete and accurate. To ensure the Cemetery's financial statements and notes to the statements are complete and accurate, the Cemetery should adopt policies and procedures, including a final review of the statements and notes by the Fiscal Officer and Board, to identify and correct errors and omissions. The Fiscal Officer should also review the UAN chart of accounts and the Cemetery Manual's chart of accounts to ensure that all accounts are being properly posted to the financial statements.

Officials Response

The Cemetery recognizes the importance of providing complete and accurate information in the financial statements. The Fiscal Officer will ensure the revenues are classified correctly in the future by following the Cemetery's Manual's chart of accounts.

ATTICA-VENICE TOWNSHIP JOINT CEMETERY
SENECA COUNTY

SCHEDULE OF PRIOR AUDIT FINDINGS
DECEMBER 31, 2007 AND 2006

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <i>Explain</i>
2005-001	Revised Code § 117.28 a finding for recovery in the amount of \$125.	Yes	



Mary Taylor, CPA
Auditor of State

ATTICA-VENICE TOWNSHIP JOINT CEMETERY

SENECA 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
APRIL 17, 2008**