



Dave Yost • Auditor of State





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

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, 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

1. We noted the Endowment Fund principle balance of \$7,272 and corresponding certificate of deposit was not included in the Cash Journal, monthly reconciliations, or on the Cemetery's Annual Report. As a result, the fund balance of the Endowment fund was understated. The Fiscal Officer should record the principal balance and include it within the fund balance of the Endowment Fund. In addition, a bank to book reconciliation should be performed monthly which should include all bank account balances and cash fund balances.
2. We examined the General Fund bank reconciliation prepared as of December 31, 2012. It included a note identifying lot sales in the amount of \$50, which was required to be posted in the Endowment Fund, but was improperly posted to the General Fund. As of July 31, 2012, this misclassification of receipts was still not corrected. Misposted receipts result in inaccurate fund cash balance information and conceivably could cause deficit spending. 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

August 14, 2013

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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  
AUGUST 29, 2013**