

**WOODVALE UNION CEMETERY  
CUYAHOGA COUNTY  
Regular Audit  
For the Years Ended December 31, 2013 and 2012**

***Perry & Associates***  
Certified Public Accountants, A.C.





# Dave Yost • Auditor of State

Board of Trustees  
Woodvale Union Cemetery  
7535 Engle Rd  
Middleburg Heights, Ohio 44130

We have reviewed the *Independent Auditor's Report* of the Woodvale Union Cemetery, Cuyahoga County, prepared by Perry & Associates, Certified Public Accountants, A.C., for the audit period January 1, 2012 through December 31, 2013. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code. The Auditor of State did not audit the accompanying financial statements and, accordingly, we are unable to express, and do not express an opinion on them.

Our review was made in reference to the applicable sections of legislative criteria, as reflected by the Ohio Constitution, and the Revised Code, policies, procedures and guidelines of the Auditor of State, regulations and grant requirements. The Woodvale Union Cemetery is responsible for compliance with these laws and regulations.

A handwritten signature in cursive script that reads "Dave Yost".

Dave Yost  
Auditor of State

September 4, 2014

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**WOODVALE UNION CEMETERY  
CUYAHOGA COUNTY**

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**INDEPENDENT AUDITOR'S REPORT**

July 25, 2014

Woodvale Union Cemetery  
Cuyahoga County  
7535 Engle Rd  
Middleburg Heights, Ohio 44130

To the Board of Trustees:

***Report on the Financial Statements***

We have audited the accompanying financial statements and related notes of **Woodvale Union Cemetery**, Cuyahoga County, (the Cemetery) as of and for the years ended December 31, 2013 and 2012.

***Management's Responsibility for the Financial Statements***

Management is responsible for preparing and fairly presenting these financial statements in accordance with the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D); this responsibility includes designing, implementing and maintaining internal control relevant to preparing and fair presenting financial statements free from material misstatement, whether due to fraud or error.

***Auditor's Responsibility***

Our responsibility is to opine on these financial statements based on our audit. We audited in accordance with auditing standards generally accepted in the United States of America and the financial audit standards in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require us to plan and perform the audit to reasonably assure the financial statements are free from material misstatement.

An audit requires obtaining evidence about financial statement amounts and disclosures. The procedures selected depend on our judgment, including assessing the risks of material financial statement misstatement, whether due to fraud or error. In assessing those risks, we consider internal control relevant to the Cemetery's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not to the extent needed to opine on the effectiveness of the Cemetery's internal control. Accordingly, we express no opinion. An audit also includes evaluating the appropriateness of management's accounting policies and the reasonableness of their significant accounting estimates, as well as our evaluation of the overall financial statement presentation.

We believe the audit evidence we obtained is sufficient and appropriate to support our audit opinion.

***Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles***

As described in Note 1B of the financial statements, the Cemetery prepared these financial statements using the accounting basis permitted by the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D), which is an accounting basis other than accounting principles generally accepted in the United States of America, to satisfy requirements.

The effects on the financial statements of the variances between the regulatory basis of accounting described in Note 1B and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

***Adverse Opinion on U.S. Generally Accepted Accounting Principles***

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles* paragraph, the financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the Cemetery as of December 31, 2013 and 2012, or changes in financial position thereof for the years then ended.

***Opinion on Regulatory Basis of Accounting***

In our opinion, the financial statements referred to above present fairly, in all material respects, the combined cash balances of Woodvale Union Cemetery, Cuyahoga County as of December 31, 2013 and 2012, and its combined cash receipts and disbursements for the years then ended in accordance with the financial reporting provisions Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D) permit, described in Note 1B.

***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated July 25, 2014, 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. That report describes the scope of our internal control testing over financial reporting and compliance, and the results of that testing, and does not opine on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Cemetery's internal control over financial reporting and compliance.



**Perry & Associates**  
Certified Public Accountants, A.C.  
Marietta, Ohio

**WOODVALE UNION CEMETERY  
CUYAHOGA COUNTY**

**COMBINED STATEMENT OF RECEIPTS, DISBURSEMENTS, AND  
CHANGES IN FUND BALANCES (CASH BASIS)  
ALL GOVERNMENTAL FUND TYPES  
FOR THE YEAR ENDED DECEMBER 31, 2013**

	General	Special Revenue	Capital Projects	Permanent	Totals (Memorandum Only)
<b>Cash Receipts</b>					
Charges for Services	\$ 155,881	\$ 40,082	\$ 2,875	\$ 5,750	\$ 204,588
Sales of Lots	123,801	-	-	-	123,801
Intergovernmental	20,000	-	-	-	20,000
Earnings on Investments	148	23,946	16	9,564	33,674
Miscellaneous	6,994	-	-	-	6,994
<b>Total Cash Receipts</b>	<b>306,824</b>	<b>64,028</b>	<b>2,891</b>	<b>15,314</b>	<b>389,057</b>
<b>Cash Disbursements</b>					
Current:					
Salaries	135,414	-	-	-	135,414
Supplies	3,155	-	-	-	3,155
Equipment	7,363	-	-	-	7,363
Contracts - Services	35,285	-	-	-	35,285
Public Employees' Retirement	19,329	-	-	-	19,329
Workers' Compensation	4,060	-	-	-	4,060
Unemployment Compensation	382	-	-	-	382
Basic Utilities	10,938	-	-	-	10,938
Pre-Need Services	-	19,659	-	-	19,659
Miscellaneous	45,453	-	-	-	45,453
Capital Outlay	3,732	-	-	-	3,732
<b>Total Cash Disbursements</b>	<b>265,111</b>	<b>19,659</b>	<b>-</b>	<b>-</b>	<b>284,770</b>
Excess of Receipts Over Disbursements	41,713	44,369	2,891	15,314	104,287
<b>Other Financing Receipts (Disbursements)</b>					
Transfers-In	11,262	10,131	-	-	21,393
Transfers-Out	(10,131)	(11,262)	-	-	(21,393)
<b>Total Other Financing Receipts (Disbursements)</b>	<b>1,131</b>	<b>(1,131)</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net Change in Fund Cash Balances	42,844	43,238	2,891	15,314	104,287
Fund Cash Balances, January 1	46,097	364,533	15,371	680,255	1,106,256
<b>Fund Cash Balances, December 31</b>					
Restricted	-	-	-	695,569	695,569
Committed	-	407,771	18,262	-	426,033
Unassigned	88,941	-	-	-	88,941
<i>Fund Cash Balances, December 31</i>	<u>\$ 88,941</u>	<u>\$ 407,771</u>	<u>\$ 18,262</u>	<u>\$ 695,569</u>	<u>\$ 1,210,543</u>

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

**WOODVALE UNION CEMETERY  
CUYAHOGA COUNTY**

**COMBINED STATEMENT OF RECEIPTS, DISBURSEMENTS, AND  
CHANGES IN FUND BALANCES (CASH BASIS)  
ALL GOVERNMENTAL FUND TYPES  
FOR THE YEAR ENDED DECEMBER 31, 2012**

	General	Special Revenue	Capital Projects	Permanent	Totals (Memorandum Only)
<b>Cash Receipts</b>					
Charges for Services	\$ 119,202	\$ 24,224	\$ 3,025	\$ 6,050	\$ 152,501
Sale of Lots	106,548	-	-	-	106,548
Intergovernmental	20,000	-	-	-	20,000
Earnings on Investments	119	1,698	16	9,155	10,988
Miscellaneous	11,274	-	-	-	11,274
<b>Total Cash Receipts</b>	<b>257,143</b>	<b>25,922</b>	<b>3,041</b>	<b>15,205</b>	<b>301,311</b>
<b>Cash Disbursements</b>					
Current:					
Salaries	186,766	-	-	-	186,766
Supplies	3,167	-	-	-	3,167
Equipment	24,194	-	-	-	24,194
Public Employees' Retirement	25,532	-	-	-	25,532
Workers' Compensation	5,729	-	-	-	5,729
Basic Utilites	7,679	-	-	-	7,679
Pre-Need Services	-	14,389	-	-	14,389
Miscellaneous	91,109	-	-	-	91,109
Capital Outlay	63,270	-	-	-	63,270
<b>Total Cash Disbursements</b>	<b>407,446</b>	<b>14,389</b>	<b>-</b>	<b>-</b>	<b>421,835</b>
Excess of Receipts Over (Under) Disbursements	(150,303)	11,533	3,041	15,205	(120,524)
<b>Other Financing Receipts (Disbursements)</b>					
Transfers-In	5,594	2,077	-	-	7,671
Transfers-Out	(2,077)	(5,594)	-	-	(7,671)
<b>Total Other Financing Receipts (Disbursements)</b>	<b>3,517</b>	<b>(3,517)</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net Change in Fund Cash Balances	(146,786)	8,016	3,041	15,205	(120,524)
Fund Cash Balances, January 1	192,883	356,517	12,330	665,050	1,226,780
<b>Fund Cash Balances, December 31</b>					
Restricted	-	-	-	680,255	680,255
Committed	-	364,533	15,371	-	379,904
Unassigned	46,097	-	-	-	46,097
<i>Fund Cash Balances, December 31</i>	<u>\$ 46,097</u>	<u>\$ 364,533</u>	<u>\$ 15,371</u>	<u>\$ 680,255</u>	<u>\$ 1,106,256</u>

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

**WOODVALE UNION CEMETERY  
CUYAHOGA COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEARS ENDED DECEMBER 31, 2013 AND 2012**

**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 of Woodvale Union Cemetery, Cuyahoga County, Ohio (the Cemetery) as a body corporate and politic. A publicly-elected three-member Board of Trustees directs the Cemetery. The Councils of the City of Berea and City of Middleburg Heights appoint a three-member Board of Trustees 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 accounting basis. The Cemetery recognizes receipts when received in cash rather than when earned, and recognizes disbursements when paid rather than when a liability is incurred.

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

**C. Deposits and Investments**

The Cemetery's accounting basis includes investments as assets. This basis does not record disbursements for investment purchases or receipts for investment sales. This basis records gains or losses at the time of sale as receipts or disbursements, respectively.

The Cemetery records certificates of deposit at cost.

**D. Fund Accounting**

The Cemetery uses fund accounting to segregate cash and investments that are restricted as to use. The Cemetery classifies its funds into the following types:

**1. General Fund**

The General Fund accounts for and reports all financial resources not accounted for and reported in another fund.

**2. Special Revenue Funds**

These funds account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specific purposes other than debt service or capital projects. The Cemetery had the following significant Special Revenue Fund:

Pre-Need Services Fund – This fund was established to hold funds deposited with the Cemetery in advance of needed services and to be made available at some future time when the services are provided.

**WOODVALE UNION CEMETERY  
CUYAHOGA COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEARS ENDED DECEMBER 31, 2013 AND 2012  
(CONTINUED)**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**D. Fund Accounting (Continued)**

**3. Capital Project Fund**

This fund accounts for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets. The Cemetery had the following significant capital projects fund:

Capital Project Fund – This fund was established to acquire or construct major capital projects.

**4. Permanent Fund**

This fund accounts for and reports resources that are restricted to the extent that only earnings, and not principal, may be used for purposes that support the reporting government's programs (for the benefit of the government or its citizenry). The Cemetery had the following significant permanent fund:

Permanent Endowment Fund – Established to reserve funds for the on-going maintenance and care of the Cemetery upon full capacity.

**E. Fund Balance**

Fund balance is divided into five classifications based primarily on the extent to which the Cemetery must observe constraints imposed upon the use of its governmental-fund resources. The classifications are as follows:

**1. Nonspendable**

The Cemetery classified assets as *nonspendable* when legally or contractually required to maintain the amounts intact.

**2. Restricted**

Fund balance is *restricted* when constraints placed on the use of resources are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or is imposed by law through constitutional provisions.

**3. Committed**

Trustees can *commit* amounts via formal action (resolution). The Cemetery must adhere to these commitments unless the Trustees amend the resolution. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed to satisfy contractual requirements.

**WOODVALE UNION CEMETERY  
CUYAHOGA COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEARS ENDED DECEMBER 31, 2013 AND 2012  
(CONTINUED)**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**E. Fund Balance (Continued)**

**4. Assigned**

Assigned funds balances are intended for specific purposes but do not meet the criteria to be classified as *restricted* or *committed*. Governmental funds other than the general fund report all fund balances as *assigned* unless they are restricted or committed. In the general fund, *assigned* amount represent intended uses established by Cemetery Trustees or a Cemetery official delegated that authority by resolution, or by State Statute.

**5. Unassigned**

Unassigned fund balance is the residual classification for the general fund and includes amounts not included in the other classifications. In other governmental funds, the unassigned classification is used only to report a deficit balance.

The Cemetery applies restricted resources first when expenditures are incurred for purposes for which either restricted or unrestricted (committed, assigned, and unassigned) amounts are available. Similarly, within unrestricted fund balance, committed amounts are reduced first followed by assigned, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

**F. Property, Plant and Equipment**

The Cemetery records disbursements for acquisitions of property, plant and equipment when paid. The accompanying financial statements do not report these items as assets.

**G. Accumulated Leave**

In certain circumstances, such as upon leaving employment, employees are entitled to cash payments for unused leave. The financial statements so not include a liability for unpaid leave.

**2. EQUITY IN POOLED DEPOSITS**

The Cemetery maintains a deposit pool that all funds use. The Ohio Revised Code prescribes allowable deposits. The carrying amount of deposits at December 31 was as follows:

	2013	2012
Demand Deposits	\$ 150,846	\$ 138,049
Certificates of Deposit	1,059,697	968,207
Total Deposits	\$ 1,210,543	\$ 1,106,256

**Deposits:** Deposits are insured by the Federal Deposit Insurance Corporation; or collateralized by the financial institution's public entity deposit pool.

**WOODVALE UNION CEMETERY  
CUYAHOGA COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEARS ENDED DECEMBER 31, 2013 AND 2012  
(CONTINUED)**

**3. RETIREMENT SYSTEMS**

The Cemetery's employees belong to the Ohio Public Employees Retirement System (OPERS) of Ohio. OPERS is a cost-sharing, multi-employer plan. The Ohio Revised Code prescribes this plan's benefits, which includes postretirement healthcare, and survivor and disability benefits.

The Ohio Revised Code also prescribes contribution rates. For 2013 and 2012, OPERS members contributed 10% of their gross salaries, and the Cemetery contributed an amount equaling 14% of participants' gross salaries. The Cemetery has paid all contributions required through December 31, 2013.

**4. RISK MANAGEMENT**

**Commercial Insurance**

The Cemetery has obtained commercial insurance for the following risks:

- Comprehensive property and general liability;
- Vehicles; and
- Errors and omissions.

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

July 25, 2014

Woodvale Union Cemetery  
Cuyahoga County  
7535 Engle Road  
Middleburg Heights, Ohio 44130

To the Board of Trustees:

We have audited in accordance with auditing standards generally accepted in the United State and the Comptroller General of the United States' *Government Auditing Standards*, the financial statements of **Woodvale Union Cemetery**, Cuyahoga County, (the Cemetery) as of and for the years ended December 31, 2013 and 2012, and the related notes to the financial statements and have issued our report thereon dated July 25, 2014, wherein we noted the Cemetery followed financial reporting provisions Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D) permit.

**Internal Control Over Financial Reporting**

As part of our financial statement audit, we considered the Cemetery's internal control over financial reporting (internal control) to determine the audit procedures appropriate in the circumstances to the extent necessary to support our opinion on the financial statements, but not to the extent necessary to opine on the effectiveness of the Cemetery's internal control. Accordingly, we have not opined on it.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Therefore, unidentified material weaknesses or significant deficiencies may exist. However, as described in the accompanying schedule of findings we identified a certain deficiency in internal control over financial reporting, that we consider a material weakness.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, when performing their assigned functions, to prevent, or detect and timely correct misstatements. A *material weakness* is a deficiency, or a combination of internal control deficiencies resulting in a reasonable possibility that internal control will not prevent or detect and timely correct a material misstatement of the Township's financial statements. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider finding 2013-001 described in the accompanying schedule of audit findings to be a material weakness.

### **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, opining 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 no instances of noncompliance or other matters that we must report under *Government Auditing Standards*.

We also noted certain matters not requiring inclusion in this report that we reported to the Cemetery's management in a separate letter dated July 25, 2014.

### **Purpose of this Report**

This report only describes the scope of our internal control and compliance testing and our testing results, and does not opine on the effectiveness of the Cemetery's internal control or on compliance. This report is an integral part of an audit performed under *Government Auditing Standards* in considering the Cemetery's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



**Perry & Associates**  
Certified Public Accountants, A.C.  
Marietta, Ohio

**WOODVALE UNION CEMETERY  
CUYAHOGA COUNTY**

**SCHEDULE OF AUDIT FINDINGS  
FOR THE YEARS ENDED DECEMBER 31, 2013 AND 2012**

<b>FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS</b>
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**FINDING NUMBER 2013-001**

**Material Weakness**

**Posting Receipts, Disbursements and Transfers to Financial Statements**

Receipts and disbursements should be posted to the fund and line item accounts as established by Ohio Administrative Code. Transfers should be posted with guidance from the Ohio Administrative Code.

During 2013 and 2012, several receipts, disbursements and transfers were not posted to accurate classifications on the financial statements based on the source of the receipt, disbursement or transfer. The following errors were noted:

- All Charges for Services were incorrectly classified to the General Fund instead of portions posted to Capital Projects and Permanent Fund in 2013 and 2012.
- Pre-Need Services disbursements were incorrectly posted to General Fund Miscellaneous instead of Special Revenue Pre-Need Services in 2013 and 2012.
- Transfers in and transfers out were reduced due to lack of documentation in the General and Special Revenue Funds in 2013 and 2012.

Not posting receipts, disbursements and transfers accurately resulted in the financial statements requiring adjustments and reclassifications. The Cemetery officials have agreed to the proposed adjustments and recorded them in their accounting system. The financial statements reflect all adjustments and reclassifications.

To help ensure accuracy and reliability in the financial reporting process, we recommend that management perform a detailed review of its draft financial statements. Such review should include procedures to ensure that all sources of revenues are properly identified and classified on the financial statements.

We recommend the Treasurer refer to Ohio Administrative Code for guidance to determine the proper classifications on the financial statements.

**Officials' Response** – Officials did not provide a response to this finding.

**WOODVALE UNION CEMETERY  
CUYAHOGA COUNTY**

**SCHEDULE OF PRIOR AUDIT FINDINGS  
FOR THE YEARS ENDED DECEMBER 31, 2013 AND 2012**

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <i><b>Explain</b></i>
2011-01	Financial Reporting – Material Weakness	No	Partially Corrected; Repeated as Finding 2013-001



# Dave Yost • Auditor of State

**WOODVALE UNION CEMETERY**

**CUYAHOGA 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  
SEPTEMBER 16, 2014**