



Dave Yost • Auditor of State





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North Fork Joint Township Cemetery  
Morrow County  
6387 County Road 109  
Mt. Gilead, Ohio 43338

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of North Fork Joint Township Cemetery, Morrow 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 and 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.

Based on the results of our procedures, we found no significant compliance or accounting issues to report.

## **Current Status of Matters We Reported in Our Prior Engagement**

The Clerk did not prepare the 2011 and 2012 accounting ledgers detailing receipts and expenditures of the Cemetery until September 2013, upon request from the Auditor of State to perform a review. This matter was corrected for 2013 and 2014.

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

**Dave Yost**  
Auditor of State  
Columbus, Ohio

November 10, 2015

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## NORTH FORK JOINT TOWNSHIP CEMETERY

### MORROW 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  
NOVEMBER 24, 2015