



Dave Yost • Auditor of State





# Dave Yost • Auditor of State

Bloomfield District Cemetery  
Morrow County  
350 County Road 204  
Centerburg, Ohio 43011

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Bloomfield District Cemetery, Morrow County, Ohio (the Cemetery) for the years ended December 31, 2015 and 2014.

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 Government's financial statements, transactions or balances for the years ended December 31, 2015 or 2014.

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. Ohio Revised Code section 117.38 states that public officers shall file a financial report for each fiscal year and that the report must be filed with the Auditor of State within sixty days after the close of fiscal year end. We noted that the financial statement for fiscal year 2014 was submitted after the sixty day deadline. Failure to file timely could result in deficiencies in the Cemetery's accounting and reporting process. The Cemetery should file their financial statements within the sixty day timeframe.

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

**Dave Yost**  
Auditor of State

September 26, 2016

**This page intentionally left blank.**



# Dave Yost • Auditor of State

**BLOOMFIELD DISTRICT 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  
OCTOBER 11, 2016**