



Dave Yost • Auditor of State



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Highland Union Cemetery
Jefferson County
P.O. Box 394
Mount Pleasant, Ohio 43939

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Highland Union Cemetery, Jefferson County, (the Cemetery) for the years ended December 31, 2015 and December 31, 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 Cemetery's financial statements, transactions or balances for the years ended December 31, 2015 and December 31, 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

We noted that the 2015 annual financial report was not filed until August 27, 2016. Ohio Revised Code Section 117.38 requires that cash basis entities file their annual report within sixty days of fiscal year end. The 2015 report was not filed within the required time frame.

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

Dave Yost
Auditor of State

October 4, 2016

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HIGHLAND UNION CEMETERY

JEFFERSON 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 13, 2016**