



Dave Yost • Auditor of State



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Salem Township Union Cemetery
Tuscarawas County
12371 SR 36
Port Washington, Ohio 43837

We have completed certain procedures in accordance with Ohio Rev. Code § 117.01(G) to the accounting records and related documents of the Salem Township Union Cemetery, Tuscarawas 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 § 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 or 2014.

The Cemetery's management is responsible for preparing and maintaining its accounting records and related documents. Our responsibility under Ohio Rev. Code § 117.11(A) is to examine, analyze and inspect these records and documents.

Current Status of Matters We Reported in our Prior Engagement

Our prior audit for the years ended December 31, 2013 and 2012 included an observation that the Cemetery only reported the General Fund activity on the year end Fund Statement when they also have one fiduciary fund. This fiduciary fund was identified as a nonexpendable trust fund that totaled \$2,400 and was invested in one certificate of deposit. As a result, the financial statement was not complete. During the current audit for the years ended December 31, 2015 and 2014, this observation had not been corrected by the Cemetery. The Cemetery should review their year end Fund Statement and ensure the activity of all funds, including nonexpendable trust funds, are properly classified and reported. This will help ensure the financial activity is accurate and complete.

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

Dave Yost
Auditor of State
Columbus, Ohio

April 15, 2016

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SALEM TOWNSHIP UNION CEMETERY

TUSCARAWAS 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
APRIL 28, 2016**