



Dave Yost • Auditor of State



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August 9, 2018

Bloomington Joint Cemetery
Fayette County
Bloomington, Ohio 43106

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of Bloomington Joint Cemetery, Fayette County, (the Cemetery) for the years ended December 31, 2017 and 2016.

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, 2017 and 2016.

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 Observation

We noted that the Cemetery has three Certificates of Deposit (CD) that appear to be related to endowments. These CD's are currently classified as Special Revenue funds for the Cemetery. We were able to trace both of the CD's back to the 1940's; however, no documentation can be located by the Cemetery which clearly defines the original intent of the funds maintained in the CD accounts. The Cemetery needs to take the appropriate actions to determine the original intent of the endowments to properly report the amounts on their financial statements. Our prior audit also reported this issue.

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

Dave Yost
Auditor of State

Columbus, Ohio

August 9, 2018

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BLOOMINGBURG JOINT CEMETERY

FAYETTE 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
AUGUST 28, 2018**