



OHIO AUDITOR OF STATE
KEITH FABER

OHIO AUDITOR OF STATE KEITH FABER



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Edon Union Cemetery District
Williams County
108 East Indiana Street
P.O. Box 338
Edon, Ohio 43518-0338

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of Edon Union Cemetery District, Williams County, Ohio, (the Cemetery) for the years ended December 31, 2018 and 2017.

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, 2018 and 2017.

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 the following significant compliance issue to report.

Current Year Observation

The Cemetery does not maintain a journal of cash activity. Only a check register is used to assemble its transactions. Ohio Admin. Code §117.-2-02(D) directs all public offices to maintain accounting records in a manual or computerized format. Such records should include a cash journal which typically containing the following: the amount, date, receipt number, check number, account code, and any other information necessary to properly classify the truncation. Failure to maintain the required accounting records could lead to misstated or unsupported annual financial reports. The Cemetery should maintain a cash journal of all receipts and disbursements. This journal then should be reconciled to the Cemetery's checking account activity on a monthly basis. Our prior audit also reported this deficiency.

A handwritten signature in black ink that reads "Keith Faber".

Keith Faber
Auditor of State

Columbus, Ohio

May 8, 2019

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EDON UNION CEMETERY DISTRICT

WILLIAMS 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
MAY 23, 2019**