



Dave Yost • Auditor of State



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New Straitsville-Coal Township Union Cemetery
Perry County
P.O. Box 244
New Straitsville, Ohio 43766

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the New Straitsville-Coal Township Union Cemetery, Perry County, Ohio (the Cemetery), for the years ended December 31, 2013 and 2012.

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, 2013 or 2012.

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

Receipts from Coal Township in the amount of \$16,381 in 2013 and \$22,671 in 2012 were posted as Taxes rather than as Intergovernmental Receipts. Incorrect posting of receipt classifications could result in inaccurate reporting of the Cemetery's financial information. Our prior Agreed Upon Procedures engagement also reported this deficiency.

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

Dave Yost
Auditor of State

Columbus, Ohio

April 25, 2014

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NEW STRAITSVILLE-COAL TOWNSHIP UNION CEMETERY

PERRY 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 8, 2014**