



Dave Yost • Auditor of State



**ROCK CREEK UNION CEMETERY  
ASHTABULA COUNTY**

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Rock Creek Union Cemetery  
Ashtabula County  
P.O. Box 49  
Rock Creek, OH 44084-0049

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Rock Creek Union Cemetery, Ashtabula County, (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 Observation

1. We examined the bank reconciliation prepared as of December 31, 2013 and monthly receipts/disbursements reports and noted no signatures indicating review by the Board of Trustees. The Cemetery's small size requires governing board involvement with critical accounting processes (such as bank reconciliation) to compensate for the inability to segregate these duties. The absence of these reviews may be a material weakness in internal accounting control, resulting in inaccurate cash balances, or even undetected theft.

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

**Dave Yost**  
Auditor of State

May 8, 2014

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**ROCK CREEK UNION CEMETERY**

**ASHTABULA 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 20, 2014**