



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



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Columbus, Ohio 43215  
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800-282-0370

## BASIC AUDIT REPORT

Union Cemetery Association of Boston Township  
Summit County  
P.O. Box 65  
Peninsula, Ohio 44264

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Union Cemetery Association of Boston Township, Summit County, (the Association) for the years ended December 31, 2023 and 2022.

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 Association's financial statements, we did not follow *generally accepted auditing standards*. We do not provide any assurance on the Association's financial statements, transactions or balances for the years ended December 31, 2023 and 2022.

The Association'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 no significant compliance or accounting issues to report.

### Current Status of Matters Reported in our Prior Engagement

1. Our prior audit for the years ended December 31, 2021 and 2020 included non-compliance for not having a public records policy. This was corrected and adopted on July 21, 2022.

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

Keith Faber  
Auditor of State  
Columbus, Ohio

October 7, 2024

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# OHIO AUDITOR OF STATE KEITH FABER



**UNION CEMETERY ASSOCIATION OF BOSTON TOWNSHIP**

**SUMMIT COUNTY**

**AUDITOR OF STATE OF OHIO CERTIFICATION**

This is a true and correct copy of the report, which is required to be filed pursuant to Section 117.26, Revised Code, and which is filed in the Office of the Ohio Auditor of State in Columbus, Ohio.



**Certified for Release 10/22/2024**

65 East State Street, Columbus, Ohio 43215  
Phone: 614-466-4514 or 800-282-0370

This report is a matter of public record and is available online at  
[www.ohioauditor.gov](http://www.ohioauditor.gov)