



Dave Yost • Auditor of State





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Malta Union Cemetery  
Morgan County  
1660 W. Coler Road NW  
Malta, Ohio 43758

We have completed certain procedures in accordance with Ohio Rev. Code § 117.01(G) to the accounting records and related documents of the Malta Union Cemetery, Morgan County, Ohio (the Cemetery), for the years ended December 31, 2014 and 2013.

Our procedures were designed solely to satisfy the audit requirements of Ohio Rev. Code § 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, 2014 and 2013.

The Cemetery's management is responsible for preparing and maintaining its accounting records and related documents. Our responsibility under Ohio Rev. Code § 117.11(A) is to examine, analyze and inspect these records and documents.

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

Our prior audit for the years ended December 31, 2012 and 2011 included a recommendation for not preparing accurate monthly bank reconciliations. This recommendation has not been addressed as evidenced during our current review. The Cemetery's monthly bank reconciliations included only the general checking account and omitted the certificate of deposit balance. While the Cemetery's general checking account balanced to the Cemetery's general ledger cash balance, the Cemetery needs to maintain the certificate of deposit balance as part of the overall cash fund balance on their general ledger and on the monthly bank reconciliations.

Reconciling cash is a critical control in assuring all transactions are posted accurately and in the proper accounting period.

The Cemetery should include all bank accounts and investments on their monthly bank reconciliations.

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

**Dave Yost**  
Auditor of State  
Columbus, Ohio

July 8, 2015

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**MALTA UNION CEMETERY**

**MORGAN 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  
JULY 23, 2015**