



OHIO AUDITOR OF STATE
KEITH FABER

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Columbus, Ohio 43215
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BASIC AUDIT REPORT

Wauseon Union Cemetery
Fulton County
5736 County Road 15-1
Wauseon, Ohio 43567

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of Wauseon Union Cemetery, Fulton County, Ohio (the Cemetery) for the years ended December 31, 2024 and 2023.

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, 2024 and 2023.

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.

Based on the results of our procedures, we found the following significant compliance or accounting issues to report.

Current Year Observation

We noted the Cemetery did not record a check outstanding at December 31, 2024 in the amount of \$50 in the financial statements filed in the HINKLE system for the year in which the check was written. This check was recorded in the subsequent period when the amount cleared the bank. However, failure to record checks in the proper year can cause cutoff issues at year-end and inaccurate financial reporting. The Cemetery should record all checks in the year in which they are written rather than the year in which they clear the bank.

KEITH FABER
Ohio Auditor of State

Tiffany L Ridenbaugh, CPA, CFE, CGFM
Chief Deputy Auditor

July 29, 2025

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WAUSEON UNION CEMETERY

FULTON 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 8/12/2025

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