

Antrim Eden Nevada Joint Cemetery Wyandot County Nevada, Ohio

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Antrim Eden Nevada Joint Cemetery, Wyandot County, Ohio, (the Cemetery) for the years ended December 31, 2012 and 2011.

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, 2012 or 2011.

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.

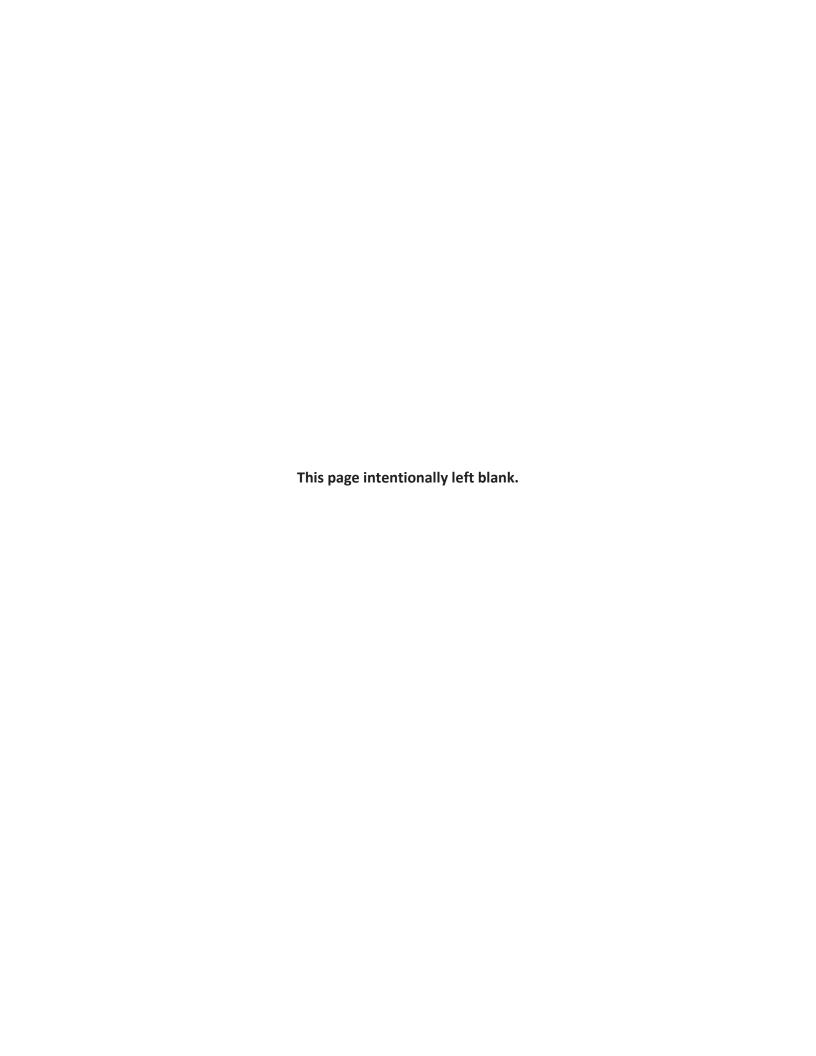
Based on the results of our procedures, we found no significant compliance or accounting issues to report.

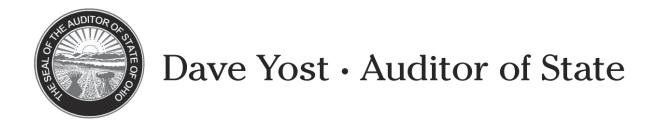
Current Status Of Matters We Reported In Our Prior Engagement

- 1. Our prior audit for the years ended December 31, 2010 and 2009 reported noncompliance and a material weakness for not maintaining proper accounting records in accordance with Ohio Admin. Code Section 117-2-02(D). The Cemetery maintained a separate cash ledger for each bank account and recorded bank activity rather than fund activity. The Cemetery has corrected this matter and now properly records activity by fund.
- 2. Our prior audit for the years ended December 31, 2010 and 2009 also reported a material weakness due to the Cemetery not properly reconciling bank balances to the accounting ledgers. The Cemetery now performs monthly bank reconciliations and was properly reconciled as of December 31, 2012 and 2011.

Dave Yost Auditor of State

April 9, 2013





ANTRIM EDEN NEVADA JOINT CEMETERY

WYANDOT 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.

CLERK OF THE BUREAU

Susan Babbitt

CERTIFIED APRIL 23, 2013