

Greenmound Union Cemetery District Darke County P.O. Box 314 New Madison, Ohio 45346

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

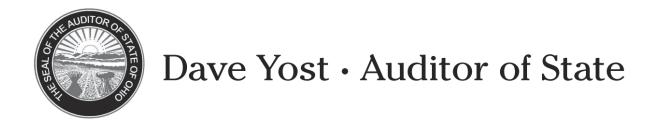
Current Status of Matters we Reported in our Prior Engagement

Our prior audit for the years ended December 31, 2010 and 2009 included a finding related to annual financial report presentation as there were several adjustments and reclassifications made to the financial statements. This finding was not fully corrected for the fiscal years ended December 31, 2012 and 2011 as there were misclassifications between foundation revenues, cemetery fees and miscellaneous revenues.

Dave Yost Auditor of State

April 8, 2013





GREENMOUND UNION CEMETERY DISTRICT

DARKE 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