



Dave Yost • Auditor of State



ANDOVER UNION CEMETERY  
ASHTABULA COUNTY

TABLE OF CONTENTS

**TITLE** \_\_\_\_\_ **PAGE**

Independent Accountants' Report on Ohio Revised Code 117 Basic Audit Procedures ..... 1

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Andover Union Cemetery  
Ashtabula County  
P.O. Box 591  
Andover, Ohio 44003

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Andover Union Cemetery, Ashtabula County, (the Cemetery) for the years ended December 31, 2013 and 2012.

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, 2013 or 2012.

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 Year Observations

We examined the bank reconciliation prepared as of December 31, 2013. The Cemetery has a \$4,000 non-expendable trust (CD) that was not reflected in the book balance, which results in fund balances being understated by \$4,000 in relation to bank balances. Further, there was also no documentation of the governing board review of the bank statement.

Reconciling cash is a critical control in assuring all transactions are posted accurately and in the proper accounting period. Unidentified differences result in inaccurate fund cash balance information.

Also, the Cemetery's small size requires governing board involvement with critical accounting processes (such as bank reconciliation) to compensate for the inability to segregate these duties. The absence of these reviews may be a material weakness in internal accounting control, resulting in inaccurate cash balances, or even undetected theft.

The fiscal officer intends to create a non-expendable trust fund on her books in the amount of CD balance.

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

**Dave Yost**  
Auditor of State

July 11, 2014

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**ANDOVER UNION CEMETERY**

**ASHTABULA 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 24, 2014**