



Dave Yost • Auditor of State



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Wellington Union Cemetery
Lorain County
115 Willard Memorial Square
Wellington, Ohio 44090

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

1. The December 31, 2011 audited ending cash fund balance plus receipts less disbursements did not agree to the Cemetery's December 31, 2012 reconciled cash balance by an initial \$1,522 variance. Additionally, using the calculated December 31, 2012 carry over balance, plus receipts less disbursements the Cemetery's December 31, 2013 cash balance did not agree to its reconciled cash balance by \$1,144. The cemetery's management researched these variances and identified certain unrecorded interest receipts, an expense calculation error, and an outstanding check which accounted for the variances.

We recommend the Cemetery include on its *Annual Financial Report* a calculation of the beginning fund balance (carried over from the prior report's ending balance), plus receipts, less disbursements equaling its ending fund balance. The ending fund balance from this report should then be compared to the bank balances and reconciled for any difference such as outstanding checks, or deposits in transit.

Current Year Observations (Continued)

2. We noted the Cemetery's December 31, 2011 and 2010 audited financial statements included separate report columns for its General Fund and Endowment Trust Fund (permanent fund). However, the *Annual Financial Reports* for December 31, 2013 and 2012 reported all the Cemetery's activities in one column.

We recommend the Cemetery report include separate columns for its General Fund, its Endowment Fund (permanent fund) and a combined total for all funds. Such information will assist management in ensuring disbursements are consistent with the related endowment agreements and within budgeted amounts.

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive style with a large, looping initial "D".

Dave Yost
Auditor of State

March 27, 2014



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WELLINGTON UNION CEMETERY

LORAIN 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
APRIL 15, 2014**