



Dave Yost • Auditor of State





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Hicksville Union Cemetery  
923 Haver Street  
Hicksville, Ohio 43526-1045

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of Hicksville Union Cemetery, Defiance County, Ohio (the Cemetery) for the years ended December 31, 2015 and 2014.

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, 2015 and 2014.

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**

### **Preparation of a Budget**

Sound accounting practices require regular and thorough monitoring of the Cemetery's financial activity by management. A key aspect of this monitoring process includes preparation of, and continuing adherence to, budget limits established by the Board.

While the Cemetery did prepare an annual budget, the amounts were not integrated into the accounting system and no reports comparing budgeted amount to the actual revenues and disbursements were prepared.

We recommend the Fiscal Officer post the budget amounts to the revenue ledger and appropriation ledger. Also budget versus actual receipts and disbursements reports should be prepared and reviewed by the Board of Trustees and the Fiscal Officer on a regular basis.

### **Current Status of Matters we Reported in our Prior Engagement**

We also reported the deficiency described above in our prior engagement.

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

**Dave Yost**  
Auditor of State

March 4, 2016

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**HICKSVILLE UNION CEMETERY**

**DEFIANCE 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  
MARCH 22, 2016**