



Dave Yost • Auditor of State





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North Fork Joint Township Cemetery  
Morrow County  
6387 County Road 109  
Mt. Gilead, Ohio 43338

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the North Fork Joint Township Cemetery, Morrow County, (the Cemetery) for the years ended December 31, 2016 and 2015.

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, 2016 and 2015.

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 Observation**

Ohio Rev. Code § 117.38 states that public offices reporting on a cash basis must file annual reports with the Auditor of State's HINKLE system within 60 days of the close of the fiscal year end. We noted the Cemetery did not file its annual financial report to the HINKLE system for the fiscal year ending December 31, 2015 and December 31, 2016, until September 4, 2017. The deadline for the Cemetery to file their annual financial report was on February 29, 2016, and March 1, 2017, respectively.

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

**Dave Yost**  
Auditor of State

September 18, 2017

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## NORTH FORK JOINT TOWNSHIP CEMETERY MORROW 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  
OCTOBER 10, 2017