



Dave Yost • Auditor of State





# Dave Yost • Auditor of State

Barnes Joint Township Cemetery  
Highland County  
Hillsboro, Ohio

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of Barnes Joint Township Cemetery, Highland County, (the Cemetery) for the years ended December 31, 2017 and 2016.

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, 2017 and 2016.

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**

Ohio Rev. Code Section 117.38 requires non-GAAP entities to file their annual financial report with the Auditor of State within 60 days after the close of the fiscal year. The mandatory method for filing is via the Auditor of State's Hinkle Annual Financial Data Reporting System.

The Cemetery's 2016 annual financial report was initially filed on May 21, 2017 which was filed after the March 1, 2017 due date. The 2017 annual financial report was filed on March 4, 2018 which was after the due date.

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

**Dave Yost**  
Auditor of State

Columbus, Ohio

April 9, 2018

**This page intentionally left blank.**



# Dave Yost • Auditor of State

**BARNES JOINT TOWNSHIP CEMETERY**

**HIGHLAND 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  
MAY 10, 2018**