



Dave Yost • Auditor of State

**WOODLAND UNION CEMETERY
LAWRENCE COUNTY**

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Dave Yost • Auditor of State

Woodland Union Cemetery
Lawrence County
824 Lorain Street
Ironton, Ohio 45638

To the Board of Trustees:

As you are aware, the Auditor of State's Office (AOS) must modify the *Independent Accountants' Report* we provide on your financial statements due to an interpretation from the American Institute of Certified Public Accountants (AICPA). While AOS does not legally require your Cemetery to prepare financial statements pursuant to Generally Accepted Accounting Principles (GAAP), the AICPA interpretation requires auditors to formally acknowledge that you did not prepare your financial statements in accordance with GAAP. Our Report includes an adverse opinion relating to GAAP presentation and measurement requirements, but does not imply the amounts the statements present are misstated under the non-GAAP basis you follow. The AOS report also includes an opinion on the financial statements you prepared using the cash basis and financial statement format the AOS permits.

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

Dave Yost
Auditor of State

August 16, 2012

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Dave Yost • Auditor of State

INDEPENDENT ACCOUNTANTS' REPORT

Woodland Union Cemetery
Lawrence County
824 Lorain Street
Ironton, Ohio 45638

To the Board of Trustees:

We have audited the accompanying financial statements of the Woodland Union Cemetery, Lawrence County, Ohio (the Cemetery), as of and for the years ended December 31, 2011 and 2010. These financial statements are the responsibility of the Cemetery's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require that we plan and perform the audit to reasonably assure whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe our audit provides a reasonable basis for our opinion.

As described more fully in Note 1, the Cemetery has prepared these financial statements using accounting practices the Auditor of State prescribes or permits. These practices differ from accounting principles generally accepted in the United States of America (GAAP). Although we cannot reasonably determine the effects on the financial statements of the variances between these regulatory accounting practices and GAAP, we presume they are material.

Instead of the combined funds the accompanying financial statements present, GAAP requires presenting entity-wide statements and also presenting the Cemetery's larger (i.e., major) funds separately. While the Cemetery does not follow GAAP, generally accepted auditing standards requires us to include the following paragraph if the statements do not substantially conform to GAAP presentation requirements. The Auditor of State permits, but does not require cemeteries to reformat their statements. The Cemetery has elected not to follow GAAP statement formatting requirements. The following paragraph does not imply the amounts reported are materially misstated under the accounting basis the Auditor of State permits. Our opinion on the fair presentation of the amounts reported pursuant to its non-GAAP basis is in the second following paragraph.

In our opinion, because of the effects of the matter discussed in the preceding two paragraphs, the financial statements referred to above for the years ended December 31, 2011 and 2010 do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the Cemetery as of December 31, 2011 and 2010, or its changes in financial position for the years then ended.

Also, in our opinion, the financial statements referred to above present fairly, in all material respects, the combined fund cash balances as of December 31, 2011 and 2010 of the Woodland Union Cemetery, Lawrence County, Ohio, and its combined cash receipts and disbursements for the years then ended on the accounting basis note 1 describes.

As described in Note 2, during 2011 and 2010 the Cemetery adopted Governmental Accounting Standards Board Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*.

In accordance with *Government Auditing Standards*, we have also issued our report dated August 16, 2012, on our consideration of the Cemetery's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. While we did not opine on the internal control over financial reporting or on compliance, that report describes the scope of our testing of internal control over financial reporting and compliance, and the results of that testing. That report is an integral part of an audit performed in accordance with *Government Auditing Standards*. You should read it in conjunction with this report in assessing the results of our audit.

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

August 16, 2012

**WOODLAND UNION CEMETERY
LAWRENCE COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES
ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2011**

	<u>Governmental Fund Types</u>		Totals (Memorandum Only)
	<u>General</u>	<u>Special Revenue</u>	
Cash Receipts:			
Sale of Lots	\$46,720	\$0	\$46,720
Perpetual Care	11,680		11,680
Charges for Services	146,500		146,500
Foundations	20,286		20,286
Interest	8,622	3	8,625
Miscellaneous	5,472		5,472
	<u>239,280</u>	<u>3</u>	<u>239,283</u>
Total Cash Receipts			
	<u>239,280</u>	<u>3</u>	<u>239,283</u>
Cash Disbursements:			
Current:			
Public Health and Welfare	221,032		221,032
	<u>221,032</u>	<u>0</u>	<u>221,032</u>
Total Cash Disbursements			
	<u>221,032</u>	<u>0</u>	<u>221,032</u>
Excess Cash Receipts Over / (Under) Cash Disbursements	<u>18,248</u>	<u>3</u>	<u>18,251</u>
Other Financing Receipts (Disbursements):			
Transfers-In		13,280	13,280
Transfers-Out	(13,280)		(13,280)
	<u>(13,280)</u>	<u>13,280</u>	<u>0</u>
Total Other Financing Receipts (Disbursements)			
	<u>(13,280)</u>	<u>13,280</u>	<u>0</u>
Net Change in Fund Cash Balance	4,968	13,283	18,251
Fund Cash Balances, January 1	<u>278,223</u>	<u>869,645</u>	<u>1,147,868</u>
Fund Cash Balances, December 31			0
Restricted		882,928	882,928
Unassigned (Deficit)	283,191		283,191
	<u>283,191</u>	<u>882,928</u>	<u>283,191</u>
<i>Fund Cash Balances, December 31</i>	<u>\$283,191</u>	<u>\$882,928</u>	<u>\$1,166,119</u>

The notes to the financial statements are an integral part of this statement.

**WOODLAND UNION CEMETERY
LAWRENCE COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES
ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2010**

	<u>Governmental Fund Types</u>		Totals (Memorandum Only)
	<u>General</u>	<u>Special Revenue</u>	
Cash Receipts:			
Sale of Lots	\$61,760	\$0	\$61,760
Perpetual Care	15,640		15,640
Charges for Services	112,900		112,900
Foundations	22,062		22,062
Interest	15,158	2	15,160
Miscellaneous	540		540
	<hr/>	<hr/>	<hr/>
Total Cash Receipts	228,060	2	228,062
	<hr/>	<hr/>	<hr/>
Cash Disbursements:			
Current:			
Public Health and Welfare	234,831		234,831
	<hr/>	<hr/>	<hr/>
Total Cash Disbursements	234,831	0	234,831
	<hr/>	<hr/>	<hr/>
Excess Cash Receipts Over / (Under) Cash Disbursements	(6,771)	2	(6,769)
	<hr/>	<hr/>	<hr/>
Other Financing Receipts (Disbursements):			
Transfers-In		17,562	17,562
Transfers-Out	(17,562)		(17,562)
	<hr/>	<hr/>	<hr/>
Total Other Financing Receipts (Disbursements)	(17,562)	17,562	0
	<hr/>	<hr/>	<hr/>
Net Change in Fund Cash Balance	(24,333)	17,564	(6,769)
	<hr/>	<hr/>	<hr/>
Fund Cash Balances, January 1 (Restated - See Note 6)	302,556	852,081	1,154,637
	<hr/>	<hr/>	<hr/>
Fund Cash Balances, December 31			0
Restricted		869,645	869,645
Unassigned (Deficit)	278,223		278,223
	<hr/>	<hr/>	<hr/>
<i>Fund Cash Balances, December 31</i>	<u>\$278,223</u>	<u>\$869,645</u>	<u>\$1,147,868</u>

The notes to the financial statements are an integral part of this statement.

**WOODLAND UNION CEMETERY
LAWRENCE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2011 AND 2010**

1. Summary of Significant Accounting Policies

A. Description of the Entity

The constitution and laws of the State of Ohio establish the rights and privileges of Woodland Union Cemetery, Lawrence County (the Cemetery), as a body corporate and politic. The City of Ironton and Upper Township appoint a three-member Board of Trustees to direct cemetery operations. The Cemetery provides grounds maintenance, opening and closing of graves, and the sale of grave lots.

The Cemetery's management believes these financial statements present all activities for which the Cemetery is financially accountable.

B. Basis of Accounting

These financial statements follow the basis of accounting the Auditor of State prescribes or permits. This basis is similar to the cash receipts and disbursements accounting basis. The Cemetery recognizes receipts when received in cash rather than when earned, and recognizes disbursements when paid rather than when a liability is incurred.

These statements include adequate disclosure of material matters, as the Auditor of State prescribes or permits.

C. Cash

Cash and certificates of deposit are valued at cost.

D. Fund Accounting

The Cemetery uses fund accounting to segregate cash and investments that are restricted as to use. The Cemetery classifies its funds into the following types:

1. General Fund

The General Fund is the general operating fund. It presents all financial resources except those required to be accounted for in another fund.

2. Special Revenue Funds

These funds present proceeds from specific sources (other than from trusts or for capital projects) restricted to expenditure for specific purposes. The Cemetery had the following significant Special Revenue Funds:

Perpetual Care Fund – This fund receives a portion of the receipts from all grave sales. The fund's resources finance Cemetery maintenance costs after all grave lots have been sold.

Private Account Fund – This fund receives interest from principal that is invested in certificates of deposit.

WOODLAND UNION CEMETERY
LAWRENCE COUNTY

NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2011 AND 2010
(Continued)

1. **Summary of Significant Accounting Policies (Continued)**

E. Property, Plant, and Equipment

The Cemetery records disbursements for acquisitions of property, plant, and equipment when paid. The accompanying financial statements do not report these items as assets.

F. Unpaid Vacation and Sick Leave

Employees are entitled to cash payments for unused vacation and sick leave in certain circumstances, such as upon leaving employment. The financial statements do not report unpaid vacation and sick leave as liabilities.

G. Fund Balance

Fund balance is divided into five classifications based primarily on the extent to which the Cemetery must observe constraints imposed upon the use of its governmental-fund resources. The classifications are as follows:

1. Nonspendable

The Cemetery classifies assets as *nonspendable* when legally or contractually required to maintain the amounts intact.

2. Restricted

Fund balance is *restricted* when constraints placed on the use of resources are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or is imposed by law through constitutional provisions.

3. Committed

Trustees can *commit* amounts via formal action (resolution). The Cemetery must adhere to these commitments unless the Trustees amend the resolution. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed to satisfy contractual requirements.

4. Assigned

Assigned fund balances are intended for specific purposes but do not meet the criteria to be classified as *restricted* or *committed*. Governmental funds other than the general fund report all fund balances as *assigned* unless they are restricted or committed. In the general fund, *assigned* amounts represent intended uses established by Cemetery Trustees or a Cemetery official delegated that authority by resolution, or by State Statute.

5. Unassigned

Unassigned fund balance is the residual classification for the general fund and includes amounts not included in the other classifications. In other governmental funds, the unassigned classification is used only to report a deficit balance.

**WOODLAND UNION CEMETERY
LAWRENCE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2011 AND 2010
(Continued)**

1. Summary of Significant Accounting Policies (Continued)

G. Fund Balance (Continued)

The Cemetery applies restricted resources first when expenditures are incurred for purposes for which either restricted or unrestricted (committed, assigned, and unassigned) amounts are available. Similarly, within unrestricted fund balance, committed amounts are reduced first followed by assigned, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

2. CHANGE IN ACCOUNTING PRINCIPLE AND RESTATEMENT OF NET ASSETS/FUND EQUITY

For 2010 and 2011, the cemetery implemented Governmental Accounting Standards Board (GASB) Statement No. 54. Implementing GASB Statement No. 54 had no effect on fund balances previously reported.

3. EQUITY IN POOLED CASH AND INVESTMENTS

The Cemetery maintains a cash and investment pool all funds use. The Ohio Revised Code prescribes allowable deposits and investments. The carrying amount of cash and investments at December 31 was as follows:

	2011	2010
Demand deposits	\$72,567	\$45,251
Certificates of deposit	1,093,552	1,102,617
Total deposits	\$1,166,119	\$1,147,868

Deposits are insured by the Federal Deposit Insurance Corporation, collateralized by securities specifically pledged by the financial institution to the Cemetery, or collateralized by the financial institution's public entity deposit pool.

4. RETIREMENT SYSTEM

The Cemetery's employees belong to the Ohio Public Employees Retirement System (OPERS). OPERS is a cost-sharing, multiple-employer plan. The Ohio Revised Code prescribes the plans' benefits, which include postretirement healthcare and survivor and disability benefits.

The Ohio Revised Code also prescribes contribution rates. For 2011 and 2010, OPERS members contributed 10 % of their gross salaries and the Cemetery contributed an amount equaling to 14% of participants' gross salaries. The Cemetery has paid all contributions required through December 31, 2011.

5. RISK MANAGEMENT

Commercial Insurance

The Cemetery has obtained commercial insurance for the following risks:

- Comprehensive property and general liability;
- Vehicles; and
- Errors and omissions.

**WOODLAND UNION CEMETERY
LAWRENCE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2011 AND 2010
(Continued)**

6. Restatement of Fund Equity

For year 2010, the Cemetery restated its beginning fund balances as a result of 2009 interest receipts being posted to the incorrect fund. The error was discovered during the current audit and did not have material impact on the 2009 financial statements. Management has restated the beginning fund balances as follows:

	Fund Balance at December 31, 2009	Fund Adjustment	Adjusted Fund Balance at January 1, 2010
General	\$299,066	\$3,490	\$302,556
Special Revenue	\$855,571	(\$3,490)	\$852,081



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INDEPENDENT ACCOUNTANTS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS REQUIRED BY *GOVERNMENT AUDITING STANDARDS*

Woodland Union Cemetery
Lawrence County
824 Lorain Street
Ironton, Ohio 45638

To the Board of Trustees:

We have audited the financial statements of the Woodland Union Cemetery, Lawrence County, Ohio (the Cemetery), as of and for the years ended December 31, 2011 and 2010, and have issued our report thereon dated August 16, 2012 wherein we noted the Cemetery followed accounting practices the Auditor of State prescribes rather than accounting principles generally accepted in the United States of America and adopted the provisions of General Accounting Standards Board Statement No. 54. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the Comptroller General of the United States' *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Cemetery's internal control over financial reporting as a basis for designing our audit procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of opining on the effectiveness of the Cemetery's internal control over financial reporting. Accordingly, we have not opined on the effectiveness of the Cemetery's internal control over financial reporting.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over financial reporting that be might be significant deficiencies or material weaknesses. Therefore, we cannot assure that we have identified all deficiencies, significant deficiencies or material weaknesses. However, as described in the accompanying Schedule of Findings, we identified certain deficiencies in internal control over financial reporting, that we consider a material weakness and other deficiencies we consider to be significant deficiencies.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, when performing their assigned functions, to prevent, or detect and timely correct misstatements. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and timely corrected. We consider Finding 2011-03 described in the accompanying Schedule of Findings to be a material weakness.

A significant deficiency is a deficiency, or a combination of deficiencies in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider Findings 2011-01 and 2011-02 described in the accompanying Schedule of Findings to be significant deficiencies.

Compliance and Other Matters

As part of reasonably assuring whether the Cemetery's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express an opinion. The results of our tests disclosed instances of noncompliance or other matters we must report under *Government Auditing Standards*, which are described in the accompanying Schedule of Findings as items 2011-01 and 2011-03.

We also noted certain matters not requiring inclusion in this report that we reported to the Cemetery's management in a separate letter dated August 16, 2012.

We intend this report solely for the information and use of management, the Board of Trustees, and others within the Cemetery. We intend it for no one other than these specified parties.



Dave Yost
Auditor of State

August 16, 2012

**WOODLAND UNION CEMETERY
LAWRENCE COUNTY**

**SCHEDULE OF FINDINGS
DECEMBER 31, 2011 AND 2010**

**FINDINGS RELATED TO THE FINANCIAL STATEMENTS
REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS**

FINDING NUMBER 2011-01

Noncompliance/Significant Deficiency - Ohio Admin. Code Sections 117-2-01(D)(3) and (5)

Ohio Admin. Code Sections 117-2-01(D)(3) and (5) state that when designing the public office's system of internal control and the specific control activities, management should ensure adequate security of assets and records, and verify the existence and valuation of assets and liabilities and periodically reconcile them to the accounting records.

The Cemetery Administrator did not properly prepare monthly bank reconciliations to reconcile the general checking account to the balance maintained in the manual check register. Furthermore, a cash journal containing running balances of the activity of all bank accounts and certificates of deposit which make up the General Fund and Special Revenue Fund was not maintained. As a result, there were no monthly reconciliations of the checking account, savings accounts and certificates of deposit to a book balance. This resulted in undetected errors and inaccurate records in that there was unrecorded interest from the savings account, money market account and the certificates of deposit for which the interest was reinvested back into the certificates of deposit. There were also instances of transposed numbers and calculation errors in the receipts and disbursements journals, unrecorded bank fees, etc.

We recommend the Cemetery Administrator maintain a cash journal that includes activity from all bank accounts and certificates of deposits that comprise both the General Fund and Special Revenue Fund. We further recommend the Cemetery Administrator prepare monthly bank reconciliations in a timely manner so that reconciling items can be easily identified and corrections, if necessary, can be made in a timely manner. These reconciliations should be reviewed and approved by the Board of Trustees.

FINDING NUMBER 2011-02

Significant Deficiency

Sound financial reporting is the responsibility of the Cemetery Administrator and Board of Trustees and is essential to ensure the information provided to the readers of the financial statements is complete and accurate.

As a result of the audit procedures performed, the financial statements had the following errors that required audit adjustment or reclassification:

2010

- Unrecorded expenditures totaling \$1,105, unrecorded foundation revenue totaling \$54 and unrecorded interest receipts totaling \$5,864 had to be posted to the General Fund;
- Interest receipts of \$2,461 posted to the Special Revenue Fund were moved to the General Fund;
- General Fund Interest receipts of \$564 were improperly classified as Foundation Sales;
- Transfer from the General fund to the Perpetual Care Fund in the amount of \$1,922 was not posted to the ledgers;

**WOODLAND UNION CEMETERY
LAWRENCE COUNTY**

**SCHEDULE OF FINDINGS
DECEMBER 31, 2011 AND 2010
(Continued)**

FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS (Continued)
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FINDING NUMBER 2011-02 (Continued)

Significant Deficiency (Continued)

- Transfers totaling \$17,560 from the General Fund to the Perpetual Care Fund were also posted as expenditures;
- The Beginning fund balances in the General and Special Revenue Funds had to be restated by \$3,490 due to 2010 Interest receipts being included in 2009 Ending fund balance and Cemetery Administrator recording it in 2010;
- Miscellaneous revenue totaling \$200 was improperly posted to the ledgers.

2011

- General Fund Interest revenue was decreased by \$571 due to errors in interest posting;
- A transfer of \$10,000 between bank accounts was posted as a receipt;
- Transfers totaling \$13,280 from the General Fund to the Perpetual Care Fund were also posted as expenditures;
- Transfer in the amount of \$1,600 from the General Fund to the Perpetual Care Fund was not posted to the ledgers;
- Revenues of \$1,100 and expenditures of \$1,108 were not posted to the accounting system during the bank reconciliation;
- General Fund Foundation Sales of \$1,309 were improperly classified as Interest revenue;
- Perpetual Care Interest receipts of \$1,471 were posted to both the General Fund and Perpetual Care Fund;
- Federal Income Tax of \$198 withheld from Interest Receipts was not recorded in the General Fund.

In addition to these above errors, we noted mathematical errors in the receipt, disbursement, and payroll journals. The errors noted above resulted in misstated, revenues, expenditures, and fund balances. The Cemetery has posted audit adjustments and reclassifications to the financial statements to correct these errors.

To ensure the Cemetery's financial statements are complete and accurate, the Cemetery should adopt policies and procedures, including a final review of the statements and notes by the Cemetery Administrator and Board of Trustees to identify and correct errors or omissions.

**WOODLAND UNION CEMETERY
LAWRENCE COUNTY**

**SCHEDULE OF FINDINGS
DECEMBER 31, 2011 AND 2010
(Continued)**

**FINDINGS RELATED TO THE FINANCIAL STATEMENTS
REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS (Continued)**

FINDING NUMBER 2011-03

Noncompliance/Material Weakness - Ohio Rev. Code Sections 135.18, 135.181, and 135.37

Ohio Rev. Code Sections 135.18, 135.181, and 135.37 state that the treasurer of a political subdivision must require the depository to provide security equal to the funds on deposit at all times. Security may consist of federal deposit insurance, surety company bonds, or pledge securities.

At December 31, 2011, the Cemetery had deposits of \$356,958 at PNC Bank. This exceeded the FDIC insurance limit by \$106,958 and there was no other evidence of security for repaying public deposits. This could result in the Cemetery's deposits being unsecured.

We recommend the Cemetery take steps to ensure that all of its deposits are secured in accordance with Ohio Rev. Code Section 135.18, Section 135.18, and Section 135.37.

WOODLAND UNION CEMETERY
LAWRENCE COUNTY

SCHEDULE OF PRIOR AUDIT FINDINGS
DECEMBER 31, 2011 AND 2010

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <i>Explain</i>
2009-001	Significant Deficiency – Errors that required audit adjustment or reclassification	No	Not Corrected. See Finding 2011-02



Dave Yost • Auditor of State

WOODLAND UNION CEMETERY

LAWRENCE 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
AUGUST 30, 2012