

***WALNUT GROVE AND FLINT UNION CEMETERIES***

***FRANKLIN COUNTY, OHIO***

***AGREED-UPON PROCEDURES***

***For the Years Ended December 2018 and 2017***





OHIO AUDITOR OF STATE  
KEITH FABER



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Board of Trustees  
Walnut Grove and Flint Union Cemeteries  
5561 Milton Avenue  
Worthington, OH 43085

We have reviewed the *Independent Accountants' Report on Applying Agreed-Upon Procedures* of the Walnut Grove and Flint Union Cemeteries, Franklin County, prepared by Charles E. Harris & Associates, Inc., for the period January 1, 2017 through December 31, 2018. Based upon this review, we have accepted this report in lieu of the audit required by Section 117.11, Revised Code.

Our review was made in reference to the applicable sections of legislative criteria, as reflected by the Ohio Constitution, and the Revised Code, policies, procedures and guidelines of the Auditor of State, regulations and grant requirements. The Walnut Grove and Flint Union Cemeteries is responsible for compliance with these laws and regulations.

A handwritten signature in black ink that reads "Keith Faber".

Keith Faber  
Auditor of State  
Columbus, Ohio

May 23, 2019

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**WALNUT GROVE AND FLINT UNION CEMETERIES  
FRANKLIN COUNTY  
Agreed-Upon Procedures  
For the Years Ended December 31, 2018 and 2017**

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**INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES**

Walnut Grove and Flint Union Cemeteries  
Franklin County  
5561 Milton Avenue  
Worthington, Ohio 43085

We have performed the procedures enumerated below, which were agreed to by the Board of Trustees and the management of Walnut Grove & Flint Union Cemetery (the Cemetery) and the Auditor of State, on the receipts, disbursements and balances recorded in the Cemetery's cash basis accounting records for the years ended December 31, 2018 and 2017 and certain compliance requirements related to those transactions and balances, included in the information provided to us by the management of the Cemetery. The Cemetery is responsible for the receipts, disbursements and balances recorded in the cash basis accounting records for the years ended December 31, 2018 and 2017 and certain compliance requirements related to these transactions and balances included in the information provided to us by the Cemetery. The sufficiency of the procedures is solely the responsibility of the parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

This report only describes exceptions exceeding \$10.

**Cash and Investments**

1. We recalculated the December 31, 2018 and December 31, 2017 bank reconciliations. We found no exceptions.
2. We agreed the January 1, 2017 beginning fund balances recorded in the 2017 Financial Report to the December 31, 2016 balances in the prior year documentation in the prior year Agreed-Upon Procedures working papers. We found no exceptions. We also agreed the January 1, 2018 beginning fund balances recorded in the 2018 Financial Report to the December 31, 2017 balances in the 2017 Financial Report. We found no exceptions.
3. We agreed the totals per the bank reconciliations to the total of the December 31, 2018 and 2017 fund cash balances reported in the Financial Report. The amounts agreed.
4. We confirmed the December 31, 2018 bank account balances with the Cemetery's financial institution and we also observed the year-end bank balances on the financial institution's website. The balances agreed. We also agreed the confirmed balances to the amounts appearing in the December 31, 2018 bank reconciliation without exception.
5. We selected five reconciling debits (such as outstanding checks) haphazardly from the December 31, 2018 bank reconciliation:
  - a. We traced each debit to the subsequent January bank statement. We found no exceptions.
  - b. We traced the amounts and dates to the check register, to determine the debits were dated prior to December 31. There were no exceptions.

6. We inspected investments held at December 31, 2018 and December 31, 2017 to determine that they:
  - a. Were of a type authorized by Ohio Rev. Code Sections 135.13, 135.14 or 135.144. We found no exceptions.
  - b. Mature within the prescribed time limits noted in Ohio Rev. Code Section 135.13 or 135.14. We found no exceptions.

#### **Intergovernmental and Other Confirmable Cash Receipts**

1. We agreed amounts paid from the Sharon Township during 2018 and 2017, as documented on Township remittance forms dated August 2, 2018 and March 3, 2017 to the Cemetery Receipt Journal. We found no exceptions.
  - a. We inspected the Receipt Journal to determine whether these receipts were allocated to the proper account codes. We found no exceptions.
  - b. We inspected the Receipt Journal to determine whether the receipts were recorded in the proper year. We found no exceptions.

#### **Sales of Lots**

We haphazardly selected 10 cash receipts for sales of lots from the year ended December 31, 2018 and 10 cash receipts for sales of lots from the year ended December 31, 2017 recorded in the duplicate cash receipts book and:

- a. Agreed the receipt amount to the amount recorded in the Receipt Journal. The amounts agreed.
- b. Agreed the amount charged complied with rates in force during the period. We found no exceptions.
- c. Inspected the Receipt Journal to determine the receipt was posted to the proper account code, and was recorded in the proper year. We found no exceptions.

#### **Debt**

1. The prior agreed-upon procedures documentation disclosed no debt outstanding as of December 31, 2016.
2. We inquired of management, and inspected the Receipt Journal and Cash Journal for evidence of debt issued during 2018 or 2017 or debt payment activity during 2018 or 2017. There were no new debt issuances, nor any debt payment activity during 2018 or 2017.

#### **Payroll Cash Disbursements**

1. We haphazardly selected one payroll check for five employees from 2018 and one payroll check for five employees from 2017 from the Payroll Report and:
  - a. We compared the hours and pay rate, or salary recorded in the Payroll Report to supporting documentation (timecard or legislatively-approved rate or salary). We found no exceptions.
  - b. We recomputed gross and net pay and agreed it to the amount recorded in the payroll register. We found no exceptions.
  - c. We inspected the Payroll Report to determine the account code to which the check was posted were reasonable based on the employees' duties as documented in the employees' personnel files We also inspected the Payroll Report to determine the payment was posted to the proper year. We found no exceptions.



2. We inspected the last remittance of tax and retirement withholdings for the year ended December 31, 2018 to determine whether remittances were timely paid, and if the amounts paid agreed to the amounts withheld, plus the employer's share where applicable, during the final withholding period of 2018. We observed the following:

<b>Withholding (plus employer share, where applicable)</b>	<b>Date Due</b>	<b>Date Paid</b>	<b>Amount Due</b>	<b>Amount Paid</b>
Federal income taxes & Medicare (and social security, for employees not enrolled in pension system)	January 31, 2019	January 4, 2019	\$ 1,112.56	\$ 1,112.56
State income taxes	January 15, 2019	January 3, 2019	\$ 216.21	\$ 216.21
Local income tax	January 15, 2019	January 3, 2019	\$ 600.04	\$ 600.04
OPERS retirement	January 30, 2019	January 3, 2019	\$ 1,611.78	\$ 1,611.78

#### **Non-Payroll Cash Disbursements**

1. We haphazardly selected ten disbursements from the Cash Journal for the year ended December 31, 2018 and ten from the year ended December 31, 2017 and determined whether:
  - a. The disbursements were for a proper public purpose. We found no exceptions.
  - b. The check number, date, payee name and amount recorded on the returned, canceled check agreed to the check number, date, payee name and amount recorded in the Cash Journal and to the names and amounts on the supporting invoices. We found no exceptions.
  - c. The payment was posted to a proper account code. We found no exceptions.

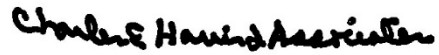
#### **Other Compliance**

Ohio Rev. Code Section 117.38 requires cemeteries to file their financial information in the HINKLE system within 60 days after the close of the fiscal year. This statute also permits the Auditor of State to extend the deadline for filing a financial report and establish terms and conditions for any such extension. The Auditor of State established policies regarding the filing of complete financial statements, as defined in AOS Bulletin 2015-007 in the Hinkle System. We confirmed the Cemetery filed their complete financial statements, as defined by AOS Bulletin 2015-007 and the Auditor of State established policy within the allotted timeframe for the years ended December 31, 2018 and 2017 in the Hinkle system. There were no exceptions

This agreed-upon procedures engagement was conducted in accordance with the American Institute of Certified Public Accountants' attestation standards and applicable attestation engagement standards included in the Comptroller General of the United States' *Government Auditing Standards*. We were not engaged to, and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on the Cemetery's receipts, disbursements, balances and compliance with certain laws and regulations. Accordingly, we do not express an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

Walnut Grove and Flint Union Cemetery  
Franklin County  
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This report is to provide assistance in evaluation of the Cemetery's receipts, disbursements and balances recorded in their cash-basis accounting records for the years ended December 31, 2018 and 2017, and certain compliance requirements related to these transactions and balances and is not suitable for any other purpose.

A handwritten signature in black ink that reads "Charles E. Harris" followed by a stylized flourish.

**Charles E. Harris & Associates, Inc.**  
April 9, 2019

# OHIO AUDITOR OF STATE KEITH FABER



**WALNUT GROVE AND FLINT UNION CEMETERIES  
FRANKLIN 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  
JUNE 6, 2019**