



**Auditor of State  
Betty Montgomery**



**NEW LEXINGTON-PIKE TOWNSHIP UNION CEMETERY  
PERRY COUNTY**

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**Auditor of State  
Betty Montgomery**

**INDEPENDENT ACCOUNTANTS' REPORT**

New Lexington-Pike Township Union Cemetery  
Perry County  
440 Swigart Street  
New Lexington, Ohio 43764

To the Board of Trustees:

We have audited the accompanying financial statements of the New Lexington-Pike Township Union Cemetery, Perry County, Ohio (the Cemetery), as of and for the years ended December 31, 2002 and 2001. 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.

Except as described in the following paragraph, 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 *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about 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 that our audit provides a reasonable basis for our opinion.

The Cemetery did not maintain sufficient supporting documentation for disbursements, such as invoices or timecards.

As discussed in Note 1, the Cemetery prepares its financial statements on the basis of accounting prescribed or permitted by the Auditor of State, which is a comprehensive basis of accounting other than generally accepted accounting principles.

In our opinion, except for the effect of such adjustments, if any, as might have been necessary had we been able to examine sufficient evidence supporting disbursements, the financial statements referred to above present fairly, in all material respects, the combined fund cash balances of the New Lexington-Pike Township Union Cemetery, Perry County, as of December 31, 2002 and 2001, and its combined cash receipts and disbursements for the years then ended on the basis of accounting described in Note 1.

In accordance with *Government Auditing Standards*, we have also issued our report dated July 28, 2003 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 grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

New Lexington-Pike Township Union Cemetery  
Perry County  
Independent Accountants' Report  
Page 2

This report is intended solely for the information and use of management, the Board of Trustees, and other officials authorized to receive this report under Section 117.26, Ohio Revised Code, and is not intended to be and should not be used by anyone other than those specified parties.

A handwritten signature in black ink that reads "Betty Montgomery". The signature is written in a cursive, flowing style.

**Betty Montgomery**  
Auditor of State

July 28, 2003

**NEW LEXINGTON - PIKE TOWNSHIP UNION CEMETERY  
PERRY COUNTY**

**STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGES IN FUND CASH BALANCES  
ALL GOVERNMENTAL AND FIDUCIARY FUND TYPES  
FOR THE YEAR ENDED DECEMBER 31, 2002**

	<u>Governmental Fund Type</u>	<u>Fiduciary Fund Type</u>	<u>Totals (Memorandum Only)</u>
	<u>General</u>	<u>Nonexpendable Trust</u>	
<b>Cash Receipts:</b>			
Intergovernmental	\$54,330	\$	\$54,330
Charges for Services	38,880		38,880
Sale of Lots	23,420		23,420
Interest	7,667		7,667
Miscellaneous	1,338		1,338
	<hr/>		<hr/>
Total Cash Receipts	125,635	0	125,635
	<hr/>		<hr/>
<b>Cash Disbursements:</b>			
Current:			
Personal Services	84,316		84,316
Utilities	4,170		4,170
Supplies and Materials	5,273		5,273
Contracts - Services	2,650		2,650
Miscellaneous	3,508		3,508
	<hr/>		<hr/>
Total Cash Disbursements	99,917	0	99,917
	<hr/>		<hr/>
Total Cash Receipts Over/(Under) Cash Disbursements	25,718	0	25,718
	<hr/>		<hr/>
Fund Cash Balances, January 1	116,848	95,766	212,614
	<hr/>	<hr/>	<hr/>
<b>Fund Cash Balances, December 31</b>	<b><u><u>\$142,566</u></u></b>	<b><u><u>\$95,766</u></u></b>	<b><u><u>\$238,332</u></u></b>

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

**NEW LEXINGTON - PIKE TOWNSHIP UNION CEMETERY  
PERRY COUNTY**

**STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGES IN FUND CASH BALANCES  
ALL GOVERNMENTAL AND FIDUCIARY FUND TYPES  
FOR THE YEAR ENDED DECEMBER 31, 2001**

	<u>Governmental Fund Type</u>	<u>Fiduciary Fund Type</u>	<u>Totals (Memorandum Only)</u>
	<u>General</u>	<u>Nonexpendable Trust</u>	
<b>Cash Receipts:</b>			
Intergovernmental	\$61,925	\$	\$61,925
Charges for Services	30,010		30,010
Sale of Lots	12,110		12,110
Interest	8,021		8,021
Miscellaneous	4,416	400	4,816
<b>Total Cash Receipts</b>	<u>116,482</u>	<u>400</u>	<u>116,882</u>
<b>Cash Disbursements:</b>			
Current:			
Personal Services	75,244		75,244
Utilities	2,565		2,565
Supplies and Materials	7,443		7,443
Miscellaneous	16,630		16,630
<b>Total Cash Disbursements</b>	<u>101,882</u>	<u>0</u>	<u>101,882</u>
<b>Total Cash Receipts Over/(Under) Cash Disbursements</b>	<u>14,600</u>	<u>400</u>	<u>15,000</u>
<b>Fund Cash Balances, January 1</b>	<u>102,248</u>	<u>95,366</u>	<u>197,614</u>
<b>Fund Cash Balances, December 31</b>	<u><u>\$116,848</u></u>	<u><u>\$95,766</u></u>	<u><u>\$212,614</u></u>

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

**NEW LEXINGTON-PIKE TOWNSHIP UNION CEMETERY  
PERRY COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2002 AND 2001**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Description of the Entity**

The New Lexington-Pike Township Union Cemetery, Perry County (the Cemetery), is a body corporate and politic established to exercise the rights and privileges conveyed to it by the constitution and laws of the State of Ohio. The Cemetery is directed by an appointed three-member Board of Trustees and an appointed Clerk/Treasurer. Two members of the Board of Trustees are appointed by the City of New Lexington and one by Pike Township. These entities also provide funding to meet the Cemetery's operating costs through levies. The accompanying financial statements present this funding as Intergovernmental Receipts. 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 prescribed or permitted by the Auditor of State, which is similar to the cash receipts and disbursements basis of accounting. Receipts are recognized when received in cash rather than when earned, and disbursements are recognized when paid rather than when a liability is incurred.

These statements include adequate disclosure of material matters, as prescribed or permitted by the Auditor of State.

**C. Cash and Investments**

Certificates of deposit are valued at cost. Interest earned is recognized and recorded when received.

**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 is used to account for all financial resources except those required to be accounted for in another fund.

**2. Fiduciary Fund**

These funds are used to account for resources restricted by legally binding trust agreements. The Cemetery had the following significant Nonexpendable Trust Fund:

*Cemetery Bequest Fund* – This fund is used to account for the corpus of the trust given to the Cemetery for perpetual care of cemetery lots.

**NEW LEXINGTON-PIKE TOWNSHIP UNION CEMETERY  
PERRY COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2002 AND 2001  
(Continued)**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**E. Interest Earned on Trust Funds**

Interest earned by the trust funds is recorded in the General Fund since it can be used for upkeep and maintenance, which are paid from the General Fund.

**F. Property, Plant and Equipment**

Acquisitions of property, plant and equipment are recorded as disbursements when paid. These items are not reflected as assets on the accompanying financial statements.

**G. 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. Unpaid vacation and sick leave are not reflected as liabilities under the basis of accounting used by the Cemetery.

**2. EQUITY IN POOLED CASH AND INVESTMENTS**

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

	<u>2002</u>	<u>2001</u>
Demand deposits	\$84,413	\$58,695
Certificates of deposit	153,919	153,919
Total deposits	<u>238,332</u>	<u>212,614</u>

**Deposits:** Deposits are insured by the Federal Deposit Insurance Corporation. At December 31, 2002 and 2001, \$38,462 and \$11,360, respectively, of deposits were not insured or collateralized, contrary to Ohio law.

**3. RETIREMENT SYSTEM**

The Cemetery's employees belong to the Public Employees Retirement System (PERS) of Ohio. PERS is a cost-sharing, multiple-employer plan. This plan provides retirement benefits, including postretirement healthcare, and survivor and disability benefits to participants as prescribed by the Ohio Revised Code.

Contribution rates are also prescribed by the Ohio Revised Code. For 2002 and 2001, members of PERS members contributed 8.5% of their gross salaries. The Cemetery contributed an amount equal to 13.55% of participants' gross salaries. The Cemetery has not paid all employer contributions required through December 31, 2002.

**4. RISK MANAGEMENT**

The Cemetery is uninsured for the following risks:

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



## **Auditor of State Betty Montgomery**

### **INDEPENDENT ACCOUNTANTS' REPORT ON COMPLIANCE AND ON INTERNAL CONTROL REQUIRED BY *GOVERNMENT AUDITING STANDARDS***

New Lexington-Pike Township Union Cemetery  
Perry County  
440 Swigart Street  
New Lexington, Ohio 43764

To the Board of Trustees:

We have audited the accompanying financial statements of the New Lexington-Pike Township Union Cemetery, Perry County, Ohio (the Cemetery), as of and for the years ended December 31, 2002 and 2001, and have issued our report thereon dated July 28, 2003, wherein we noted we were unable to obtain sufficient evidential matter to audit disbursements in 2001 and 2002. Except as regarding disbursements, 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 *Government Auditing Standards*, issued by the Comptroller General of the United States.

#### **Compliance**

As part of obtaining reasonable assurance about whether the Cemetery's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on 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 such an opinion. The results of our tests disclosed instances of noncompliance that are required to be reported under *Government Auditing Standards* which are described in the accompanying Schedule of Findings as items 2002-001, 2002-003, 2002-005 and 2002-006. We also noted certain immaterial instances of noncompliance that we have reported to management of the Cemetery in a separate letter dated July 28, 2003.

#### **Internal Control Over Financial Reporting**

In planning and performing our audit, we considered the Cemetery's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. However, we noted certain matters involving the internal control over financial reporting and its operation that we consider to be reportable conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect the Cemetery's ability to record, process, summarize and report financial data consistent with the assertions of management in the financial statements. Reportable conditions are described in the accompanying Schedule of Findings as items 2002-001, 2002-002 and 2002-004.

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. We believe the reportable conditions described above are material weaknesses. We also noted other matters involving the internal control over financial reporting that do not require inclusion in this report, that we have reported to management of the Cemetery in a separate letter dated July 28, 2003.

This report is intended solely for the information and use of management and the Board of Trustees, and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in black ink that reads "Betty Montgomery". The signature is written in a cursive, flowing style.

**Betty Montgomery**  
Auditor of State

July 28, 2003

**NEW LEXINGTON-PIKE TOWNSHIP UNION CEMETERY  
PERRY COUNTY**

**SCHEDULE OF FINDINGS  
DECEMBER 31, 2002 AND 2001**

<b>FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS</b>
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**FINDING NUMBER 2002-001**

**Noncompliance Citation/Material Weakness**

Ohio Rev. Code Section 149.351(A) establishes guidelines against the destruction or damage of records. All records are the property of the public office and shall not be removed, destroyed, mutilated, transferred or otherwise damaged or disposed of, in whole or in part, except as provided by law.

We noted the following public records issues during our audit:

1. Nonpayroll Expenditures:

The Cemetery did not maintain sufficient supporting documentation, such as original invoices or statements, for 45 percent of the nonpayroll expenditure transactions tested in 2002 and 29 percent of the nonpayroll expenditure transactions tested in 2001.

2. Payroll Expenditures:

Timecards were not maintained for 100 percent of 2002 and eighty-three percent of 2001 payroll expenditures. As a result, there was a lack of sufficient evidential matter regarding the 2002 and 2001 payroll expenditures and proper compensation of hourly employees could not be determined.

Inadequate supporting documentation eliminates a significant control point, obscures the audit trail and provides the opportunity for errors and irregularities to occur and remain undetected by management for an extended period of time. In addition, the lack of adequate supporting documentation could result in the Cemetery making inappropriate disbursements for goods or services not actually received by the Cemetery. Further, failure to retain such documentation has resulted in a qualified audit opinion regarding the Cemetery's expenditures.

In order to correct these deficiencies, we recommend that no payment be made from the Cemetery treasury that is not supported by an approved voucher package that would include, at a minimum, an original invoice or receipt for nonpayroll expenditures, or timecard for payroll expenditures.

**NEW LEXINGTON-PIKE TOWNSHIP UNION CEMETERY  
PERRY COUNTY**

**SCHEDULE OF FINDINGS  
DECEMBER 31, 2002 AND 2001  
(Continued)**

<b>FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS (Continued)</b>
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**FINDING NUMBER 2002-002**

**Material Weakness**

Ohio Admin. Code Section 117-2-02 requires all local public offices to maintain an accounting system and accounting records sufficient to enable the public office to identify, assemble, analyze, classify, record and report its transactions, and to prepare financial statements required by rule 117-2-03 of the Ohio Administrative Code.

The Clerk did not maintain appropriate accounting records needed for the management of the Cemetery. The Clerk did not prepare monthly bank reconciliations to reconcile the bank statements to the cashbook. Not performing the monthly reconciliations resulted in errors that went undetected by the Clerk. For example, a disbursement in 2001, in the amount of \$2,047, was not recorded in the cashbook. In addition, the Clerk maintained a cashbook and payroll ledger; however, the information was not accurate and was not complete. The payroll ledger did not foot and cross foot and net pay did not always agree to amounts per the cashbook, which resulted in the over/underpayment of several employees. Trustees and seasonal workers were not included in the payroll ledger, which resulted in some employees not receiving W-2 forms and could result in errors in determining the proper payroll withholdings and remittance amounts. Furthermore, the Cemetery was unable to assemble, classify or report its transactions in a manner that would allow them to prepare their annual financial statements. This information was compiled into the Cemetery's December 31, 2002 and 2001 financial statements by the Auditor of State's office; however, as noted in finding number 2002-001, the Cemetery did not maintain sufficient documentation to support all expenditure transactions reported.

We recommend the Clerk prepare monthly reconciliations in a timely manner. We further recommend the Clerk properly maintain the cashbook and payroll ledger to aid the Clerk in the preparation of the annual report, monthly financial statements, W-2 forms, and the payroll reports required to be submitted periodically for state, federal, and retirement withholdings.

**FINDING NUMBER 2002-003**

**Noncompliance Citation**

Ohio Rev. Code Section 135.18 states, in part, that the treasurer of a political subdivision must require the institution designated as a public depository to provide as security an amount equal to the funds on deposit at all times. Such security may consist of federal deposit insurance, surety company bonds, or pledged securities.

The Cemetery had instances in which funds on deposit exceeded the Federal Deposit Insurance Coverage of \$100,000 during 2001 and 2002 and no additional security was provided. This resulted in unsecured deposits of as much as \$11,360 in 2001 and \$38,462 in 2002.

We recommend the Clerk monitor collateral, in order to ensure all funds on deposit are adequately secured.

**NEW LEXINGTON-PIKE TOWNSHIP UNION CEMETERY  
PERRY COUNTY**

**SCHEDULE OF FINDINGS  
DECEMBER 31, 2002 AND 2001  
(Continued)**

<b>FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS (Continued)</b>
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**FINDING NUMBER 2002-004**

**Material Weakness**

The small size of the Cemetery's staff did not allow for an adequate segregation of duties. Currently, the Cemetery requires only one signature on checks. The person signing the checks also posts the transactions to the ledgers and is responsible for performing the bank reconciliation. It is therefore important that the Board of Trustees function as a finance committee to monitor financial activity closely. While it was the Board's policy to approve vouchers for payment, nonpayroll expenditures were not approved by the Board for 55 percent of the nonpayroll expenditure transactions tested in 2002 and 76 percent of the nonpayroll expenditure transactions tested in 2001. Of the transactions not approved by the Board, there was insufficient documentation to determine whether the transaction was for a proper public purpose. There is no documentation to indicate the Trustees reviewed financial information to monitor financial activity. This allowed the Cemetery's financial records to get in disarray, as indicated in Finding number 2002-002 and such a practice exposes the Cemetery to losses due to errors and irregularities which would be difficult to detect in a timely manner.

Since we do not consider it practical for the Cemetery to hire additional employees in order to segregate the accounting duties, we recommend that, after the Clerk has performed the monthly bank reconciliation, the Board of Trustees review the validity of the computations and attest their agreement thereto. The Board should follow their policy and approve all expenditures. Also, the Board of Trustees should carefully review and approve pertinent financial information, such as; 1) Monthly Revenue Report, 2) Monthly Check Register, and 3) Fund Status Report. Appropriate inquiries would indicate:

- Are current receipts sufficient to cover expenditures?
- Are receipts and expenditures in line with prior years?
- If unusual fluctuations in receipts or expenditures occur, is the reason understood, and has it been appropriately budgeted for?
- Are anticipated receipts being received in a timely manner?

The information obtained as a result of such reviews and inquiries will provide important data necessary to properly manage the Cemetery.

We recommend that the Board of Trustees carefully review and approve monthly reconciliations and other pertinent financial information and document their approval of these financial reports in the minute record. We further recommend the Cemetery adopt a policy requiring the signatures of both the Clerk and the Board President, or the Clerk and at least one Board member, on all checks written, to effectively monitor expenditures.

**NEW LEXINGTON-PIKE TOWNSHIP UNION CEMETERY  
PERRY COUNTY**

**SCHEDULE OF FINDINGS  
DECEMBER 31, 2002 AND 2001  
(Continued)**

<b>FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS (Continued)</b>
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**FINDING NUMBER 2002-005**

**Finding for Recovery – Repaid Under Audit**

The gross pay (hours worked multiplied by approved hourly rate) in the 2002 payroll ledger was incorrectly calculated by the Clerk in several instances for employee Donald Allen. The Board minutes dated November 8, 2000 set the authorized salary for Mr. Allen at \$8.35 per hour and on September 17, 2002, the Board increased Mr. Allen's hourly rate of pay to \$8.70 effective on the day of approval. In addition, the Board minutes dated May 7, 1990, reflects the Boards approval to compensate all employees an additional \$20 for each funeral worked on a Saturday or Sunday. Mr. Allen worked a total of 1,188.8 hours, .5 of which were overtime hours and 1,188.3 of which were regular hours, at the rate of \$8.35. ( $\$8.35 \times 1,188.3 = \$9,922.31$ ;  $8.35 \times 1.5 \times .5 = \$6.27$ ;  $\$9,922.31 + \$6.27 = \$9,928.58$ ) He worked a total of 585.3 hours, 3 of which were overtime hours and 582.3 of which were regular hours, at the rate of \$8.70. ( $\$8.70 \times 582.3 = \$5,066.01$ ;  $\$8.70 \times 1.5 \times 3 = \$39.15$ ;  $\$5,066.01 + \$39.15 = \$5,105.16$ ) In addition, he received \$440.00 for funerals. This recalculates to a total gross pay of \$15,473.74. ( $\$9,928.58 + \$5,105.16 + \$440.00 = \$15,473.74$ ). Actual gross pay for 2002 was \$15,670.38. As a result, Donald Allen was overcompensated by \$196.64. ( $\$15,670.38 - \$15,473.74 = \$196.64$ )

In accordance with the foregoing facts, and pursuant to Ohio Rev. Code Section 117.28, a finding for recovery is hereby issued for public monies illegally expended against Donald Allen, Delinda Lacey, former Cemetery Clerk, and State Farm Insurance Company, Delinda Lacey's bonding company, jointly and severally, in the amount of \$196.64, in favor of the General Fund of the New Lexington-Pike Township Union Cemetery.

Delinda Lacey repaid the \$196.64 to the Cemetery on September 17, 2003, receipt number 3720.

**FINDING NUMBER 2002-006**

**Finding for Recovery – Repaid Under Audit**

The Board minutes dated January 9, 1995, reflects the Board's authorization to set the Clerk's compensation at \$250 per month, for a total of \$3,000 per year, and on October 14, 1998, the Board authorized a "\$500 annual raise, payable in one lump sum", for a total of \$3,500 per year. Per the Cemetery's payroll ledger for 2001, Delinda Lacey, former Cemetery Clerk, received \$3,500 in gross compensation less deductions totaling \$374.15 resulting in a total net pay, (i.e., gross pay less deductions equals net pay) of \$3,125.85. However, the canceled payroll checks to Ms. Lacey totaled \$3,169.51 in net compensation resulting in a difference of \$43.66. ( $\$3,169.51 - \$3,125.85 = \$43.66$ ). Therefore, in 2001, Ms. Lacey received a total compensation of \$3,543.66 which is \$43.66 more than the Board approved compensation. In 2002, Ms. Lacey received \$3,500 in gross compensation, per the payroll ledger; however, there was an additional payroll check, to Ms. Lacey, in July, in the amount of \$250, which was not recorded on the payroll ledger nor approved by the Board. This payroll check was authorized/signed by Delinda Lacey. Therefore, in 2002, Delinda Lacey was paid a total of \$3,750 ( $\$3,500 + \$250 = \$3,750$ ), which is \$250 more than the Board approved compensation. As a result, Delinda Lacey was over compensated a total of \$293.66, ( $\$43.66 + \$250 = \$293.66$ ).

**NEW LEXINGTON-PIKE TOWNSHIP UNION CEMETERY  
PERRY COUNTY**

**SCHEDULE OF FINDINGS  
DECEMBER 31, 2002 AND 2001  
(Continued)**

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

**FINDING NUMBER 2002-006 (Continued)**

**Finding for Recovery – Repaid Under Audit (Continued)**

In accordance with the foregoing facts, and pursuant to Ohio Rev. Code Section 117.28, a finding for recovery is hereby issued for public monies illegally expended against Delinda Lacey, former Cemetery Clerk, and State Farm Insurance Company, her bonding company, jointly and severally, in the amount of \$293.66, in favor of the General Fund of the New Lexington-Pike Township Union Cemetery.

Delinda Lacey repaid the \$293.66 to the Cemetery on September 17, 2003, receipt number 3719.





**Auditor of State  
Betty Montgomery**

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**NEW LEXINGTON-PIKE TOWNSHIP UNION CEMETERY**

**PERRY 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 7, 2003**