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*ALGER & ASSOCIATES, LLC*



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GRANDVIEW UNION CEMETERY  
TUSCARAWAS COUNTY, OHIO

AGREED UPON PROCEDURES  
**A&A**

For The Years  
Ended December 31, 2009-2008





# ALGER & ASSOCIATES, LLC

Certified Public Accountants

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

Grandview Union Cemetery  
Tuscarawas County  
618 Spruce Lane  
Strasburg, Ohio 44680

We have performed the procedures enumerated below, with which the Board of Trustees and the management of Grandview Union Cemetery (the Cemetery) and the Auditor of State agreed, solely to assist the Board in evaluating receipts, disbursements and balances recorded in their cash-basis accounting records for the years ended December 31, 2009 and 2008, and certain compliance requirements related to these transactions and balances. Management is responsible for recording transactions; and management and the Board are responsible for complying with the compliance requirements. 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*. 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 tested the mathematical accuracy of the December 31, 2009 and December 31, 2008 bank reconciliations. We found no exceptions.
2. We agreed the January 1, 2009 beginning balance recorded in the Cash Journal to the December 31, 2007 balances in the prior year audited statements. We found no exceptions.
3. We agreed the totals per the bank reconciliations to the total of the December 31, 2009 and 2008 cash balances reported in the Cash Journal. The amounts agreed.
4. We confirmed the December 31, 2009 bank account balance with the Cemetery's financial institution. We found no exceptions. We also agreed the confirmed balances to the amounts appearing in the December 31, 2009 bank reconciliation without exception.
5. We tested investments held at December 31, 2009 and December 31, 2008 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 noted two CDs which exceeded the time limits allowed.

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Delaware, OH 43015  
(740) 816-2961

### **Cash and Investments – (Continued)**

6. We agreed amounts paid from Franklin Township during 2009 and 2008, as documented on the Township confirmation, to the Cemetery Receipt Register Report. We found no exceptions.
  - a. We determined whether these receipts were allocated to the proper account codes(s). We found no exceptions.
  - b. We determined whether the receipts were recorded in the proper year. We found no exceptions.

### **Sales of Lots and Internments**

1. We tested all the receipts for the sales of lots and receipts for internments from the year ended December 31, 2009 and 2008 recorded in the duplicate cash receipts book and determined whether the:
  - a. Receipt amounts agreed to the amounts recorded in the Cash Journal. The amounts agreed.
  - b. Amounts charged complied with rates in force during the period. We found no exceptions.
  - c. Receipt was posted to the proper account code, and was recorded in the proper year. We found no exceptions.

### **Debt**

1. We inquired of management, and scanned the Cash Journal for evidence of bonded or note debt issued during 2009 or 2008 or outstanding as of December 31, 2009 or 2008. We noted no new debt issuances, nor any debt payment activity during 2009 or 2008.

### **Payroll Cash Disbursements**

1. We haphazardly selected one payroll check for each employees from 2009 and one payroll check for each employees from 2008 from the Payroll Journal and determined whether the following information in the minute records was consistent with the information used to compute gross and net pay related to this check:
  - a. Name
  - b. Authorized salary or pay rate
  - c. Department and fund to which the check should be charged.
  - d. Retirement system participation and payroll withholding.
  - e. Federal, State & Local income tax withholding authorization and withholding.
  - f. Any other deduction authorizations (deferred compensation, etc.)

We found no exceptions related to steps a. – f. above.

2. We tested the checks we selected in step 1, as follows:
  - a. We compared the hours and pay rate, or salary amount used in computing gross pay 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 determined whether the account code to which the check was posted was reasonable based on the employees' duties as documented in the minute record.

**Payroll Cash Disbursements – (Continued)**

- d. We also determined whether the payment was posted to the proper year. We found no exceptions.
- 3. We scanned all remittances of tax and retirement withholdings for the year ended December 31, 2009 to determine whether remittances were timely paid, and that the amounts paid agreed to the amounts withheld during the final withholding period during 2009. We noted the following:

<b>Withholding</b>	<b>Date Due</b>	<b>Date Paid</b>	<b>Amount Withheld</b>	<b>Amount Paid</b>
Federal income taxes	January 31, 2010	December 10, 2009	\$2,520	\$2,520
State income taxes	January 15, 2010	June 8, 2009	\$284.04	\$286.29
Local income tax	January 30, 2010	January 14, 2010	\$211.64	\$211.64
OPERS retirement (withholding plus employee share)	January 30, 2010	December 14, 2009	\$5,295.41	\$5,261.24

As noted above, the Cemetery has under paid PERS by \$34.17.

**Non-Payroll Cash Disbursements**

- 1. We haphazardly selected ten disbursements from the Cash Journal for the year ended December 31, 2009 and ten from the year ended 2008 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.

**Compliance – Contracts & Expenditures**

We inquired of management and scanned the Cash Journal for the years ended December 31, 2009 and 2008 for projects requiring the contractor to pay prevailing wages to their employees as required by Ohio Rev. Code Sections 4115.04 and 4115.05. We identified no projects subject to the aforementioned prevailing wage requirements.

**Officials Response:** The Clerk will review to see if the underpayment to OPERS was corrected. The Clerk will also review the CDs maturity date with the bank to ensure they mature within the timeline allowed by the Ohio Revised Code.

We were not engaged to, and did not conduct an examination, the objective of which would be the expression of an opinion on the Cemetery's receipts, disbursements, balances and compliance with certain laws and regulations. Accordingly, we do not express an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

Grandview Union Cemetery  
Tuscarawas County  
Independent Accountant's Report on  
Applying Agreed-Upon Procedures  
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This report is intended solely for the information and use of management and those charged with governance and the Auditor of State and is not intended to be, and should not be used by anyone other than these specified parties.

**Alger & Associates, LLC**  
May 13, 2010



**Mary Taylor, CPA**  
Auditor of State

**GRANDVIEW UNION CEMETERY**

**TUSCARAWAS 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 15, 2010**