



**GRANVILLE UNION CEMETERY
LICKING COUNTY**

AGREED-UPON PROCEDURES

FOR THE YEARS ENDED DECEMBER 31, 2009-2008



Mary Taylor, CPA
Auditor of State

**GRANVILLE UNION CEMETERY
LICKING COUNTY**

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Mary Taylor, CPA

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Granville Union Cemetery
Licking County
420 North Pearl Street
Granville, Ohio 43023

We have performed the procedures enumerated below, with which the Board of Trustees and the management of Granville Union Cemetery, Licking County, Ohio, (the Cemetery), 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 agreed the January 1, 2008 beginning balance recorded in the Net Worth Statement to the December 31, 2007 balances in the prior year Net Worth Statement. We found no exceptions.
2. We agreed the totals per the bank reconciliations to the total of the December 31, 2009 and 2008 cash balances reported in the Net Worth Statement. The amounts agreed.
3. We confirmed the December 31, 2009 bank account balances with the Cemetery's financial institutions. We found no exceptions. We also agreed the confirmed balances to the amounts appearing in the December 31, 2009 bank reconciliation without exception.
4. We obtained beginning and ending check numbers for FY08 and FY09; We then compared checks to bank statements and verified any outstanding checks at year end. We selected one outstanding check from the December 31, 2008 bank reconciliation:
 - a. We traced the check to the debit appearing in the subsequent January bank statement. We found no exceptions.
 - b. We traced the amount and date written to the check register, to determine the check was dated prior to December 31. We noted no exceptions.
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 no exceptions.

Intergovernmental and Other Confirmable Cash Receipts

1. We agreed amounts paid from the Granville Township during 2009 and 2008, to the 2009 and 2008 UAN payment register for Granville Township, and to the Cemetery OCBG Income and Expense Report. We found no exceptions.
 - a. We determined whether these receipts were allocated to the proper account codes. We found no exceptions.
 - b. We determined whether the receipts were recorded in the proper year. We found no exceptions.

Non-Payroll Cash Disbursements

1. We haphazardly selected six disbursements from the OCBG Income and Expenses Report for the year ended December 31, 2009 and six 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 OCBG Income and Expenses Report 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.

Debt

1. We inquired with management, and scanned the OCBG Income and Expenses Report 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.

Compliance – Contracts & Expenditures

We inquired of management and scanned the OCBG Income and Expenses Report 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.

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.

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



Mary Taylor, CPA
Auditor of State

August 24, 2010



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Auditor of State

GRANVILLE UNION CEMETERY

LICKING 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
SEPTEMBER 9, 2010**