

**ASHLEY UNION CEMETERY**

**DELAWARE COUNTY**

**JANUARY 1, 2009 TO DECEMBER 31, 2010**

**AGREED UPON PROCEDURES**





# Dave Yost • Auditor of State

Board of Trustees  
Ashley Union Cemetery  
8191 Ashley Road  
Ashley, Ohio 43003-8740

We have reviewed the *Independent Accountants' Report on Applying Agreed-Upon Procedures* of the Ashley Union Cemetery, Delaware County, prepared by Holbrook & Manter, for the period January 1, 2009 through December 31, 2010. Based upon this review, we have accepted these reports 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 Ashley Union Cemetery is responsible for compliance with these laws and regulations.

A handwritten signature in black ink that reads "Robert R. Hinkle".

Robert Hinkle  
Deputy Chief Auditor

December 16, 2011

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

Ashley Union Cemetery  
Delaware County  
8191 Ashley Rd  
Ashley, Ohio 43003-8740

We have performed the procedures enumerated below, with which the Board of Trustees and the management of the Ashley 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, 2010 and 2009, 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, 2010 and 2009 bank reconciliations.
  - No exceptions were noted during the testing of the bank reconciliations.
2. We agreed the January 1, 2009 beginning fund balances recorded in the Combined and Combining Statements of Cash Receipts, Cash Disbursements, and Changes in Fund Cash Balances to the December 31, 2008 balances in the prior year audited financial statements.
  - No exceptions were noted during the testing of the beginning fund balances.

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CERTIFIED PUBLIC ACCOUNTANTS

### **Cash and Investments (continued)**

3. We agreed the totals per the bank reconciliations to the corresponding totals in the December 31, 2010 and 2009 cash balances reported in the Combined Statements.
  - The amounts agreed from the bank reconciliations to the Fund Status Reports.
4. We confirmed the December 31, 2010 and 2009 bank account balances with the Cemetery's financial institutions and agreed the confirmed amounts to the corresponding amounts in the Combined Statements noted in Cash Step 3.
  - There was an un-reconciled amount of \$83 in 2009. It was determined this was a timing issue because during 2010 the confirmed balances agreed to those amounts within the Combined Statements, without exception.

**Official's response** – Occasionally there are timing differences regarding the posting of interest; however, these issues are corrected within the next period. The issue noted above was corrected during 2010.

5. We selected five reconciling debits (such as outstanding checks) haphazardly from the December 31, 2010 bank reconciliation and traced each debit appearing in the subsequent January bank statement. We also traced the amounts and date written to the check register to determine the debits were dated prior to December 31.
  - We found no exceptions when testing the outstanding checks.
6. We tested investments held at December 31, 2010 and 2009 to determine that they were a type authorized by Ohio Rev. Code Sections 135.13, 135.14 or 135.144 and matured within the prescribed time limits noted in Ohio Rev. Code Section 135.13 or 135.14.
  - We found that the Cemetery had investments with maturities greater than one year and the Cemetery does not have an investment policy.

**Official's response** - The Cemetery will look into creating and approving an investment policy and the requirements surrounding the creation of the policy.

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

1. We agreed amounts paid from the Village of Ashley during 2010 and 2009, as documented on the Village remittance forms, to the Cemetery Receipt Register Report and determined whether these receipts were allocated to the proper account code and determined whether the receipts were recorded in the proper year.
  - We found that the Village owes the Cemetery \$36.75 and \$803.21 from 2010 and 2009, respectively, for tax receipts not properly passed through from the Village to the Cemetery during that period.

**Official's response** - The Fiscal Officer of the Cemetery will discuss this matter with the Village officials and obtain the remainder of the payment from the Village.

**Intergovernmental and Other Confirmable Cash Receipts** (continued)

2. We agreed amounts paid from Oxford Township during 2010 and 2009, as documented on the Township remittance forms, to the Cemetery Receipt Register Report and determined whether these receipts were allocated to the proper account code and determined whether the receipts were recorded in the proper year.
  - We found that the Township owes the Cemetery \$1,928.57 and \$734.39 from 2010 and 2009, respectively, for the match the Township provides on the tax receipts from the Village.

**Official's response** - The Fiscal Officer of the Cemetery will discuss this matter with the Village officials and obtain the remainder of the payment from the Village.

**Sale of Lots and Charges for Services**

1. We haphazardly selected 6 cash receipts for sales of lots from the year ended December 31, 2010 and 7 cash receipts for sales of lots from the year ended 2009 recorded in the cash receipts book and determined whether the receipt amount agreed to the amount recorded in the Receipt Register Report, the amount charged complied with rates in force during the period, and the receipts were posted to the proper account code, and was recorded in the proper year.
  - We found no exceptions when testing receipts for sales of lots.
2. We haphazardly selected 6 cash receipts for charges for services from the year ended December 31, 2010 and 6 cash receipts for sales of lots from the year ended 2009 recorded in the cash receipts book and determined whether the receipt amount agreed to the amount recorded in the Receipt Register Report, the amount charged complied with rates in force during the period, and the receipts were posted to the proper account code, and was recorded in the proper year.
  - We found no exceptions when testing receipts for charges for services.

**Debt**

1. The prior audit report disclosed no debt outstanding as of December 31, 2008.
2. We inquired of management, and scanned the Receipt Register Report and Appropriation Register Report for evidence of debt issued during 2010 or 2009 or debt payment activity during 2010 or 2009.
  - We noted no new debt issuances, nor any debt payment activity during 2010 or 2009.

### Payroll Cash Disbursements

1. We haphazardly selected one payroll check for five employees from 2010 and one payroll check for five employees from 2009 from the Wage Statements and compared the hours and pay rate, or salary recorded in the Wage Statement to supporting documentation (timecard or legislatively-approved rate or salary). We also recomputed gross and net pay and agreed it to the amount recoded in the payroll register and determined whether the account code to which the check was posted were reasonable based on the employees' duties as documented in the minutes and whether the payment was posted to the proper year.
  - No exceptions were noted during the payroll check testing.
2. For any new employees selected in Step 1, we determined whether the following information recorded in the minutes was consistent with the information used to compute gross and net pay related to this check.
  - Name
  - Authorized salary or pay rate
  - Department and fund to which the check should be charged
  - Retirement system participation and payroll withholding
  - Federal, State & Local income tax withholding authorization and withholding
  - Any other deduction authorizations (deferred compensation, etc.)
  - No exceptions were noted during our testing of payroll cash disbursements for new employees.
3. We scanned the last remittance of tax and retirement withholdings for the year ended December 31, 2010 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 2010. We noted 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	January 31, 2011	December 29, 2010	210.19	210.19
State income taxes	January 15, 2011	December 29, 2010	44.84	44.84
School district taxes	January 31, 2011	December 29, 2010	39.75	39.75
OPERS retirement (withholding plus employee share)	January 30, 2011	December 29, 2010	325.40	325.40

- No exceptions were noted during the testing of the withholdings and all payments tested were made timely.

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

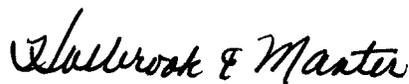
1. From the Appropriation Register Report, we re-footed checks recorded as disbursements for equipment for 2010.
  - No exceptions were noted while re-footing disbursements recorded.
2. We haphazardly selected ten disbursements from the Appropriation Register Report for the year ended December 31, 2010 and ten from the year ended 2009 to determine whether:
  - The disbursements are for a proper public purpose.
  - 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 Appropriation Register Report and to the names and amounts on the supporting invoices.
  - The payment was posted to a proper account code.
  - During our testing of non-payroll disbursements, no exceptions were noted.

### **Compliance-Contracts & Expenditures**

1. We inquired of management and scanned the Appropriation Register Report for the years ended December 31, 2010 and 2009 for projects requiring the contractor to pay prevailing wages to their employees as required by Ohio Rev. Code Sections 4115.04 and 4115.05 procurements requiring competitive bidding under the following statutes:
  - 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, those charged with governance, the Auditor of State, and others within the Government, and is not intended to be, and should not be used by anyone other than these specified parties.



Certified Public Accountants

October 25, 2011

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# Dave Yost • Auditor of State

**ASHLEY UNION CEMETERY**

**DELAWARE 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  
DECEMBER 29, 2011**