



Dave Yost • Auditor of State



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INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Clifton Union Cemetery
Greene County
225 Corry Street
Yellow Springs, Ohio 45387

We have performed the procedures enumerated below, with which the Board of Trustees and the management of Clifton Union Cemetery (the Cemetery) 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

1. We tested the mathematical accuracy of the December 31, 2010 and December 31, 2009 bank reconciliations. The Cemetery did not perform monthly bank reconciliations. Monthly bank reconciliations should be performed to verify the occurrence, completeness, accuracy and cutoff of monthly financial activity.
2. We agreed the January 1, 2009 beginning balance recorded in the Cash Journal to the December 31, 2008 balances in the prior year audited statements. Ending balance per 2008 audited financial statements was \$192 more than 2009 beginning per the general ledger. Monthly bank reconciliations should be performed and any unknown variances should be further investigated.
3. Due to the lack of bank reconciliations, we could not agree the totals per the bank reconciliations to the total of the December 31, 2010 and 2009 cash balances reported in the general ledger.
4. We confirmed the December 31, 2010 bank account balance with the Cemetery's financial institution. Because the Cemetery did not reconcile cash, we could not agree the confirmed balances to the amounts appearing in the December 31, 2010 bank reconciliation.

Other Confirmable Cash Receipts

1. We agreed amounts paid from the Miami and Greene Townships during 2010 and 2009, as documented on Miami Township Minutes dated 2/17/10 and 2/18/09, to the Cemetery General Ledger. 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

We haphazardly selected ten cash receipts for sales of lots from the year ended December 31, 2010 and ten cash receipts for sales of lots from the year ended 2009 recorded in the duplicate cash receipts book and determined whether the:

- a. Receipt amount agreed to the amount recorded in the Receipt Register Report. The amounts agreed.
- b. Amount charged complied with rates in force during the period. We found no exceptions.
- c. Receipt was posted to the proper account code(s), and was recorded in the proper year. We found no exceptions.

Debt

1. The prior audit report disclosed no debt outstanding as of December 31, 2008.
2. We inquired of management, and scanned the general ledger 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.

Non-Payroll Cash Disbursements

1. For the General Ledger report, we re-footed checks recorded as disbursements for 2010 and 2009. We found no exceptions.
2. We haphazardly selected ten disbursements from the general ledger for the year ended December 31, 2010 and ten from the year ended 2009 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 Payment Register Detail 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.

Compliance – Contracts & Expenditures

We inquired of management and scanned the general ledger 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. We identified no projects subject to the aforementioned prevailing wage requirements.

Officials' Response: The error noted in the Agreed Upon Procedures Report regarding lack of bank reconciliations for the audit of 2009-2010 has been noted. From this moment forward a monthly bank reconciliation will be performed and then available for the next audit of 2011-2012.

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, and others within the cemetery, 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 "Dave Yost". The signature is written in a cursive style with a large, looping "D" and "Y".

Dave Yost
Auditor of State

April 27, 2011

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CLIFTON UNION CEMETERY

GREENE 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 9, 2011**