



**HASSON JOINT UNION CEMETERY  
HANCOCK COUNTY**

**AGREED-UPON PROCEDURES**

**FOR THE YEARS ENDING DECEMBER 31, 2009 AND 2010**



**Dave Yost • Auditor of State**



HASSON JOINT UNION CEMETERY  
HANCOCK COUNTY

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# Dave Yost • Auditor of State

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

Hasson Joint Union Cemetery  
Hancock County  
4699 Township Road 28  
Bluffton, Ohio 45817

To the Board of Trustees:

We have performed the procedures enumerated below, with which the Board of Trustees and the management of Hasson Joint Union Cemetery, Hancock County (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. We found no exceptions.
2. We agreed the January 1, 2009 beginning balance recorded in the Financial Report to the December 31, 2008 balances documentation in the prior year Agreed-Upon Procedures working papers. We found no exceptions.
3. We agreed the totals per the bank reconciliations to the total of the December 31, 2010 and 2009 cash balances reported in the Financial Reports. The amounts agreed.
4. We confirmed the December 31, 2010 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, 2010 bank reconciliation without exception.

### **Confirmable Cash Receipts**

We agreed amounts paid from Orange and Van Buren Townships during 2010 and 2009, as documented on the respective Townships Uniform Accounting Network to the Cemetery Financial 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. The receipts were recorded in the proper year.

### **Sales of Lots**

We selected all cash receipts for sales of lots from the year ended December 31, 2010, recorded in the cemetery deed book and determined whether the:

- a. Receipt amount agreed to the amount recorded in the Secretary's Account Book. 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, and was recorded in the proper year. We found no exceptions.

There were no sale of lots from the year ended 2009.

### **Debt**

We inquired of management, and scanned the Financial Report and for evidence of bonded or note debt issued during 2010 or 2009 or outstanding as of December 31, 2010 or 2009. We did not note new debt issuances, nor any debt payment activity during 2010 or 2009.

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

1. For the Secretary's Account Book report, we refooted checks recorded as disbursements for Public Works for 2010. We found no exceptions.
2. We agreed total disbursements (non-payroll and payroll) from the Secretary's Account Book for the years ended December 31, 2010 and 2009 to the total disbursements recorded in the check register. We found no exceptions.
3. We haphazardly selected ten disbursements from the Secretary's Account Book for the year ended December 31, 2010 and ten from the year ended December 31, 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 Secretary's Account Book 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 and Expenditures**

We inquired of management and scanned the Secretary's Account Book 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.

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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.

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 7, 2011

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# Dave Yost • Auditor of State

**HASSON JOINT UNION CEMETERY**

**HANCOCK 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  
MAY 5, 2011**