

**GRANVILLE UNION CEMETERY  
LICKING COUNTY**

**AGREED-UPON PROCEDURES**

**JANUARY 1, 2010 – DECEMBER 31, 2011**







# Dave Yost • Auditor of State

Board of Trustees  
Granville Union Cemetery  
141 Carreg Drive  
Granville, Ohio 43023

We have reviewed the *Independent Auditors' Report on Applying Agreed-Upon Procedures* of the Granville Union Cemetery, Licking County, prepared by Wilson, Shannon & Snow, Inc., for the period January 1, 2010 through December 31, 2011. Based upon this review, we have accepted this report 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 Granville Union Cemetery is responsible for compliance with these laws and regulations.

A handwritten signature in black ink that reads "Dave Yost".

Dave Yost  
Auditor of State

April 12, 2012

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**GRANVILLE UNION CEMETERY  
LICKING COUNTY**

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

Granville Union Cemetery  
Licking County  
141 Carreg Drive  
Granville, Ohio 43023

We have performed the procedures enumerated below, with which the Board of Trustees and the management of the Granville Union Cemetery, Licking County (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, 2011 and 2010, 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, 2011 and December 31, 2010 bank reconciliations. We found no exceptions.
2. We agreed the January 1, 2010 beginning balance recorded in the Net Worth Statement to the December 31, 2009 balances in the prior year Net Worth Statement. We found no exceptions.
3. We agreed the totals per the bank reconciliations to the total of the December 31, 2011 and 2010 cash balances reported in the Net Worth Statement. The amounts agreed.
4. We confirmed the December 31, 2011 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, 2011 bank reconciliation without exception.
5. We tested investments held at December 31, 2011 and December 31, 2010 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.

*Wilson, Shannon & Snow, Inc.*

**CERTIFIED PUBLIC ACCOUNTANTS**  
Ten West Locust Street  
Newark, Ohio 43055  
(740) 345-6611  
1-800-523-6611  
FAX (740) 345-5635

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

1. We agreed amounts paid from the Granville Township during 2011 and 2010, to the 2011 and 2010 Uniform Accounting Network (UAN) payment register for the Granville Township, and to the Cemetery Old Colony Burying Ground (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.

### **Debt**

1. We inquired of management, and scanned the OCBG Income and Expense Report for evidenced of bonded or note debt issued during 2011 or 2010 or outstanding as of December 31, 2011 or 2010. We noted no new debt issuances or any debt payment activity during 2011 or 2010.

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

1. From the OCBG Income and Expense Report, we re-footed checks recorded as disbursements for 2011. We found no exceptions.
2. We haphazardly selected five disbursements from the OCBG Income and Expense Report for the year ended December 31, 2011 and four from the year ended 2010 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 Expense 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 OCBG Income and Expense Report for the years ended December 31, 2011 and 2010 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, 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.

*Wilson, Shuman & Snow, Inc.*

February 15, 2012





# Dave Yost • 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  
APRIL 24, 2012**