

ASHLEY UNION CEMETERY

DELAWARE COUNTY

**JANUARY 1, 2011 TO DECEMBER 31, 2012
AGREED UPON PROCEDURES**



Dave Yost • Auditor of State

Board of Trustees
Ashley Union Cemetery
8191 Ashley Rd
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, 2011 through December 31 2012. 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 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
Chief Deputy Auditor

September 25, 2013

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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, 2012 and 2011, 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, 2012 and 2011 bank reconciliations.
 - No exceptions were noted during the testing of the bank reconciliations.
2. We agreed the January 1, 2011 beginning fund balances recorded in the 2011 Financial Report to the December 31, 2010 balances in the prior year documentation in the prior year Agreed-Upon Procedures working papers. We also agreed the January 1, 2012 beginning fund balances recorded in the 2012 Financial Report to the December 31, 2011 balances in the 2011 Financial Report.
 - No exceptions were noted during the testing of the beginning fund balances.

Cash and Investments (continued)

3. We agreed the totals per the bank reconciliations to the corresponding totals in the December 31, 2012 and 2011 cash balances reported in the Financial Reports.
 - The amounts agreed from the bank reconciliations to the Fund Status Reports.
4. We confirmed the December 31, 2012 and 2011 bank account balances with the Cemetery's financial institutions and agreed the confirmed balances appearing in the corresponding bank reconciliations without exception.
 - There was a difference with a few certificate of deposit amounts. The differences netted to \$22 in 2012 and \$205 in 2011. It was determined that these differences were due to the timing of when interest is posted by the bank and recorded by the Cemetery. All other balances agreed at December 31, 2012 and 2011.

Official's response - Occasionally there are timing differences regarding the posting of interest; however, these issues are corrected within the next period. The balances of individual certificate of deposits agree at maturity.

5. We selected five reconciling debits (such as outstanding checks) haphazardly from the December 31, 2012 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, 2012 and 2011 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 2012 and 2011, 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 noted no exceptions when agreeing the tax receipts passed through from the Village to the Cemetery.

Intergovernmental and Other Confirmable Cash Receipts (continued)

2. We agreed amounts paid from Oxford Township during 2012 and 2011, 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 noted no exceptions when agreeing the tax receipts passed through from the Township to the Cemetery.

Sale of Lots and Charges for Services

1. We haphazardly selected 10 cash receipts for sales of lots from the year ended December 31, 2012 and 10 cash receipts for sales of lots from the year ended December 31, 2011 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 10 cash receipts for charges for services from the year ended December 31, 2012 and 10 cash receipts for charges for services from the year ended December 31, 2011 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 agreed-upon procedures documentation disclosed no debt outstanding as of December 31, 2010.
2. We inquired of management, and scanned the Receipt Register Report and Appropriation Register Report for evidence of debt issued during 2012 or 2011 or debt payment activity during 2012 or 2011.
 - We noted no new debt issuances, nor any debt payment activity during 2012 or 2011.

Payroll Cash Disbursements

1. We haphazardly selected one payroll check for five employees from 2012 and one payroll check for five employees from 2011 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. We scanned the last remittance of tax and retirement withholdings for the year ended December 31, 2012 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 2012. We noted the following:

Withholding (plus employer share, where applicable)	Date Due	Date Paid	Amount Due	Amount Paid
Federal income taxes & Medicare	January 31, 2013	December 27, 2012	216.46	216.46
State income taxes	January 15, 2013	December 27, 2012	48.95	48.95
School district taxes	January 31, 2013	December 27, 2012	42.19	42.19
OPERS retirement (withholding plus employee share)	January 30, 2013	December 27, 2012	140.10	140.10

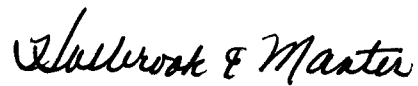
- No exceptions were noted during the testing of the withholdings and all payments tested were made timely.

Non-Payroll Cash Disbursements

1. From the Appropriation Register Report, we re-footed checks recorded as disbursements for supplies for 2012.
 - 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, 2012 and ten from the year ended December 31, 2011 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.

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.

A handwritten signature in black ink that reads "Hullbrook & Mantel". The script is cursive and fluid.

Certified Public Accountants

July 29, 2013

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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
OCTOBER 8, 2013**