



**WOODVALE UNION CEMETERY
CUYAHOGA COUNTY
Agreed-Upon Procedures
For the Years Ended December 31, 2019 and 2018**

313 Second St.
Marietta, OH 45750
740 373 0056

1907 Grand Central Ave.
Vienna, WV 26105
304 422 2203

150 W. Main St., #A
St. Clairsville, OH 43950
740 695 1569

1310 Market St., #300
Wheeling, WV 26003
304 232 1358

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Cambridge, OH 43725
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OHIO AUDITOR OF STATE
KEITH FABER



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Columbus, Ohio 43215
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(800) 282-0370

Board of Trustees
Woodvale Union Cemetery
7535 Engle Road
Middleburg Heights, OH 44130

We have reviewed the *Independent Accountants' Report on Applying Agreed-Upon Procedures* of the Woodvale Union Cemetery, Cuyahoga County, prepared by Perry & Associates, Certified Public Accountants, A.C., for the period January 1, 2018 through December 31, 2019. 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 Woodvale Union Cemetery is responsible for compliance with these laws and regulations.

A handwritten signature in black ink that reads "Keith Faber".

Keith Faber
Auditor of State
Columbus, Ohio

May 18, 2020

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WOODVALE UNION CEMETERY
CUYAHOGA COUNTY

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INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

April 20, 2020

Woodvale Union Cemetery
Cuyahoga County
7535 Engle Road
Middleburg Heights, OH 44130

We have performed the procedures enumerated below, which were agreed to by the Board of Trustees and the management of **Woodvale Union Cemetery**, Cuyahoga County (the Cemetery) and the Auditor of State, on the receipts, disbursements and balances recorded in the Cemetery's cash basis accounting records for the years ended December 31, 2019 and 2018 and certain compliance requirements related to those transactions and balances, included in the information provided to us by the management of the Cemetery. The Cemetery is responsible for the receipts, disbursements and balances recorded in the cash basis accounting records for the years ended December 31, 2019 and 2018 and certain compliance requirements related to these transactions and balances included in the information provided to us by the Cemetery. 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 recalculated the December 31, 2019 and December 31, 2018 bank reconciliations. We found no exceptions.
2. We agreed the January 1, 2018 beginning fund balances recorded in the Fund Balance Statement to the December 31, 2017 balances in the prior year documentation in the prior year Agreed-Upon Procedures working papers. We found no exceptions. We also agreed the January 1, 2019 beginning fund balances recorded in the Fund Balance Statement to the December 31, 2018 balances in the Fund Balance Statement. We found no exceptions.

Tax - Accounting - Audit - Review - Compilation - Agreed Upon Procedure - Consultation - Bookkeeping - Payroll - Litigation Support - Financial Investigations
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Cash and Investments (Continued)

3. We agreed the totals per the bank reconciliations to the total of the December 31, 2019 and 2018 fund cash balances reported in the Combined Statement of Receipts, Disbursements and Changes in Fund Balances and the financial statements filed by the Cemetery in the Hinkle System. We found no exceptions.
4. We confirmed the December 31, 2019 bank account balances with the Cemetery's financial institution. We found no exceptions. We also agreed the confirmed balances to the amounts appearing in the December 31, 2019 bank reconciliation without exception.
5. We selected five reconciling debits (such as outstanding checks) from the December 31, 2019 bank reconciliation:
 - a. We traced each debit to the subsequent January bank statement. We found no exceptions.
 - b. We traced the amounts and dates to the check register, to determine the debits were dated prior to December 31. We noted no exceptions.
6. We traced interbank account transfers occurring in December of 2019 and 2018 to the accounting records and bank statements. We found no exceptions.
7. We inspected investments held at December 31, 2019 and December 31, 2018 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 found no exceptions.

Sales of Lots and Charges for Services

1. We selected 10 cash receipts for sales of lots and 10 cash receipts for charges for services from the year ended December 31, 2019 and 10 cash receipts for sales of lots and 10 cash receipts for charges for services from the year ended 2018 recorded in the duplicate cash receipts book and:
 - a. Agreed the receipt amount to the amount recorded in the General Ledger. The amounts agreed.
 - b. Agreed the amount charged complied with rates in force during the period. We found no exceptions.
 - c. Inspected the General Ledger to determine the receipt was posted to the proper account code and was recorded in the proper year. We found no exceptions.

Debt

1. From the prior agreed-upon procedures documentation, we observed the following lease outstanding as of December 31, 2017. These amounts agreed to the Cemetery's January 1, 2018 balances on the summary we used in procedure 3.

Issue	Principal outstanding as of December 31, 2017:
Equipment Lease	\$49,867.15

2. We inquired of management, and inspected the General Ledger for evidence of debt issued during 2019 or 2018 or debt payment activity during 2019 or 2018. All debt agreed to the summary we used in procedure 3.

Debt (Continued)

3. We obtained a summary of lease debt activity for 2019 and 2018 and agreed principal and interest payments from the related debt amortization schedule to General fund payments reported in the General Ledger. We also compared the date the debt service payments were due to the date the Cemetery made the payments. We found no exceptions.

Payroll Cash Disbursements

1. We selected one payroll check for five employees from 2019 and one payroll check for five employees from 2018 from the Earnings Record and:
 - a. We compared the hours and pay rate, or salary recorded in the Earnings Record to supporting documentation (timecard, legislatively or legislatively-approved rate or salary). We found no exceptions.
 - b. We inspected the Earnings Record to determine the account code to which the checks were posted were reasonable based on the employee's duties as documented in the minute record. We also inspected the Earnings Record to determine the payment was posted in the proper year. We found no exceptions.
2. We inspected the last remittance of tax and retirement withholdings for the year ended December 31, 2019 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 2019. We observed the following:

Withholding (plus employer share, where applicable)	Date Due	Date Paid	Amount Due	Amount Paid
Federal income taxes & Medicare (and social security, for employees not enrolled in pension system)	January 31, 2020	December 20, 2019	\$1,532.93	\$1,532.93
State income taxes	January 15, 2020	December 20, 2019	\$323.31	\$323.31
Local Income Tax	January 31, 2020	December 20, 2019	\$367.35	\$367.35
OPERS retirement	January 30, 2020	December 20, 2019	\$5,607.86	\$5,607.86

Non-Payroll Cash Disbursements

1. We selected 10 disbursements from the Appropriation Ledger for the year ended December 31, 2019 and 10 from the year ended 2018 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 General Ledger 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 – Budgetary

1. We inspected the General Ledger for the Permanent Endowment Fund. Not more than 5% of non-spendable monies were released, spent, or otherwise modified during the engagement period. No exceptions were noted.

Sunshine Law Compliance

1. We obtained and inspected the Cemetery's Public Records Policy to determine the policy did not limit the number of responses that may be made to a particular person, limit the number of responses during a specified period of time, or establish a fixed period of time before it will respond unless that period is less than eight hours. We found no exceptions.
2. We selected all public records requests from the engagement period and inspected each request to determine the Cemetery was compliant and responded to the request in accordance with their adopted policy. We found no exceptions.

Date Request Received	Date Request Fulfilled	Policy Response Time (in Business days)	Actual Response Time (in Business days)
5/30/18	5/30/18	N/A	1

3. We inquired with Cemetery management and determined that the Cemetery did not have any denied public records requests during the engagement period.
4. We inquired with Cemetery management and determined that the Cemetery did not have any public records requests with redactions during the engagement period.
5. We inquired whether the Cemetery has a records retention policy, and observed that it is readily available to the public. We found no exceptions.
6. We inspected written evidence that the Public Records Policy was provided to the records custodian/manager. We found no exceptions.
7. We inspected the Cemetery's policy manual and determined the public records policy was included. We found no exceptions.
8. We observed that the Cemetery's poster describing their Public Records Policy was displayed conspicuously in all branches of the Cemetery. We found no exceptions.
9. We inquired with Cemetery management and determined that the Cemetery did not have any applications for record disposal submitted to the Records Commission during the engagement period.
10. We inquired with Cemetery management and determined that the Cemetery did not have any elected officials subject to the Public Records Training requirements during the engagement period.
11. We inspected the public notices for the public meetings held during the engagement period and determined the Cemetery notified the general public and news media of when and where meetings during the engagement period are to be held. We found no exceptions.

Sunshine Law Compliance (Continued)

12. We inspected the minutes of public meetings during the engagement period and determined whether they were:
 - a. Prepared – a file is created following the date of the meeting
 - b. Filed – placed with similar documents in an organized manner
 - c. Maintained - retained, at a minimum, for the engagement period
 - d. Open to public inspection – available for public viewing or request.We found no exceptions.

13. We inspected the minutes from the engagement period and determined the following:
 - a. Executive sessions were only held at regular or special meetings.
 - b. The purpose for the meetings and going into an executive session (when applicable) correlated with one of the matters listed in Ohio Rev. Code Section 121.22(G).
 - c. Formal governing board actions were adopted in open meetings.We found no exceptions.

Other Compliance

1. Ohio Rev. Code Section 117.38 requires cemeteries to file their financial information in the HINKLE system within 60 days after the close of the fiscal year. This statute also permits the Auditor of State to extend the deadline for filing a financial report and establish terms and conditions for any such extension. Auditor of State established policies, regarding the filing of complete financial statements, as defined in AOS Bulletin 2015-007 in the Hinkle System. We confirmed the Cemetery filed their complete financial statements, as defined by AOS Bulletin 2015-007 and Auditor of State established policy within the allotted timeframe for the years ended December 31, 2019 and 2018 in the Hinkle system. There were no exceptions.

2. For all credit card accounts we obtained:
 - copies of existing internal control policies,
 - a list(s) of authorized users, and
 - a list of all credit card account transactions.
 - a. We inspected the established policy obtained above and determined it is:
 - i. in compliance with the HB 312 statutory requirements, and
 - ii. implemented by the entity.We found no exceptions.
 - b. We selected 1 credit card transaction from each credit card account for testing. For selected transactions we inspected documentation to determine that:
 - i. Use was by an authorized user within the guidelines established in the policy, and
 - ii. Each transaction was supported with original invoices and for a proper public purpose.We found no exceptions.
 - c. We selected 3 credit card statements from each credit card account for testing. For selected statements we inspected documentation to determine that:
 - i. No unpaid beginning balance was carried forward to the current billing cycle,
 - ii. Ending statement balance was paid in full, and
 - iii. Statement contained no interest or late fees.We found no exceptions.

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*. We were not engaged to, and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on the Cemetery's receipts, disbursements, balances and compliance with certain laws and regulations. Accordingly, we do not express an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is to provide assistance in evaluation of the Cemetery's receipts, disbursements and balances recorded in their cash-basis accounting records for the years ended December 31, 2019 and 2018, and certain compliance requirements related to these transactions and balances and is not suitable for any other purpose.



Perry and Associates
Certified Public Accountants, A.C.
Marietta, Ohio

OHIO AUDITOR OF STATE
KEITH FABER



WOODVALE UNION CEMETERY

CUYAHOGA 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 2, 2020**