

WOODLAND UNION CEMETERY
LAWRENCE COUNTY
AGREED-UPON PROCEDURES
FOR THE YEARS ENDED DECMEBER 31, 2021 AND 2020



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OHIO AUDITOR OF STATE
KEITH FABER



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Board of Trustees
Woodland Union Cemetery
824 Lorain Street
Ironton, Ohio 45638

We have reviewed the *Independent Accountant's Report on Applying Agreed-Upon Procedures* of the Woodland Union Cemetery, Lawrence County, prepared by Millhuff-Stang, CPA, Inc., for the period January 1, 2020 through December 31, 2021. 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 Woodland 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

August 15, 2023

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Lawrence County
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Independent Accountant's Report on Applying Agreed-Upon Procedures

Woodland Union Cemetery
Lawrence County
824 Lorain Street
Ironton, Ohio 45638

We have performed the procedures enumerated below on the Woodland Union Cemetery's (the Cemetery) receipts, disbursements and balances recorded in the cash basis accounting records for the years ended December 31, 2021 and 2020 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, 2021 and 2020 and certain compliance requirements related to these transactions and balances included in the information provided to us by the Cemetery.

The Board of Trustees and the management of the Cemetery have agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of providing assistance in the evaluation of the Cemetery's receipts, disbursements and balances recorded in their cash-basis accounting records for the years ended December 31, 2021 and 2020, and certain compliance requirements related to these transactions and balances. Additionally, the Auditor of State has agreed to and acknowledged that the procedures performed are appropriate to meet their purposes. No other party acknowledged the appropriateness of the procedures. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of the report and may not meet the needs of all users of the report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes. The sufficiency of the procedures is solely the responsibility of the parties specified in the 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.

For the purposes of performing these procedures, this report only describes exceptions exceeding \$10.

The procedures and the associated findings are as follows:

Cash and Investments

1. We recalculated the December 31, 2021 and December 31, 2020 bank reconciliations. We found no exceptions.
2. We agreed the January 1, 2020 beginning fund balances recorded for each fund in the Cash Journal Spreadsheet to the December 31, 2019 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, 2021 beginning fund balances for each fund recorded in the Cash Journal Spreadsheet to the December 31, 2020 balances in the Cash Journal Spreadsheet. The General Fund January 1, 2021 beginning balance was \$1,199 less than the December 31, 2020 ending balance on the Cash Journal Spreadsheets. No other exceptions were noted.
3. We agreed the 2021 and 2020 bank reconciliations as of December 31, 2021 and 2020 to the total fund cash balances reported in the Cash Journal Spreadsheet and the financial statements filed by the Cemetery in the Hinkle System.

The amounts did not agree. The 2021 bank reconciliation totals and 2021 Cash Journal Spreadsheet total varied by \$1,595.67. The 2021 bank reconciliation totals and 2021 financial statements total varied by \$794.73. The 2020 bank reconciliation totals and 2020 Cash Journal Spreadsheet total varied by \$183.86. The 2020 bank reconciliation totals and 2020 financial statements total varied by \$398.73

4. We confirmed the December 31, 2021 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, 2021 bank reconciliation without exception.
5. We selected five reconciling debits (such as outstanding checks) from the December 31, 2021 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 found no exceptions.
6. We inspected the Cash Journal Spreadsheet to determine whether the Findings For Adjustment identified in the prior agreed-upon procedures report due from the General fund, payable to the Special Revenue fund, was properly posted to the ledgers and reflected in the fund balances in Procedure 2. We found no exceptions.
7. We traced interbank account transfers occurring in December 2021 and 2020 to the accounting records and bank statements to determine if they were properly recorded. We noted that the December 2020 Citizen bank sweep account statements were not available for inspection; however, final balances as shown on the reconciliations were in agreement with operating account statements. We found no other exceptions.
8. We inspected investments held at December 31, 2021 and December 31, 2020 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

We selected 10 cash receipts for sales of lots and charges for services from the year ended December 31, 2021 and 10 cash receipts for sales of lots and charges for services from the year ended 2020 recorded in the duplicate cash receipts book and:

- a. Agreed the receipt amount to the amount recorded in the Cash Journal Spreadsheet. The amounts agreed.
- b. Agreed the amount charged complied with rates in force during the period. One lot was charged \$1,200 rather than \$1,350 per the fee schedule. We noted that it was denoted to be "purchased at the old price – on hold"; however, there was no documentation or hold policy to support this. We found no other exceptions.
- c. Inspected the Cash Journal Spreadsheet to determine the receipt was posted to the proper account codes and was recorded in the proper year. We found no exceptions.

Other Receipts

We selected 10 other receipts from the year ended December 31, 2021 and 10 other receipts from the year ended 2020 and:

- a. Agreed the receipt amount recorded in the Cash Journal Spreadsheet to supporting documentation. The amounts agreed.
- b. Agreed the amount charged complied with rates in force during the period. We found no exceptions.
- c. Inspected the Cash Journal Spreadsheet to determine the receipt was posted to the proper fund, and was recorded in the proper year. We found no exceptions.

Debt

1. The prior agreed upon procedures documentation disclosed no debt outstanding as of December 31, 2019.
2. We inquired of management, and inspected the Cash Journal Spreadsheet, for evidence of debt issued during 2021 or 2020 or debt payment activity during 2021 or 2020. All 2020 debt agreed to the summary we used in procedure 3. There were no new debt issuances, no debt payment activity during 2021.
3. We obtained a summary of the loan debt activity for 2020 and agreed principal forgiveness to the forgiveness letter provided by the bank. We found no exceptions.
4. For new debt issued during 2020, we inspected the debt legislations, which stated the Cemetery must use the proceeds for payroll. We inspected the payroll reports and observed the Cemetery's calculation of use of funds. We found no exceptions.

Payroll Cash Disbursements

1. We selected one payroll check for five employees from 2021 and one payroll check for five employees from 2020 from the Payroll ledger and:
 - a. We compared the hours and pay rate, or salary recorded on the Payroll ledger to supporting documentation (employees' biweekly timecards and legislatively approved rate or salary).
 - i. We inspected the employee's personnel files and/or minute record for the Retirement system, Federal, State & Local income tax withholding authorization.
 - ii. We agreed these items to the information used to compute gross and net pay related to this check.
 We found that one salaried employee was underpaid by \$60.44.
 - b. We recomputed gross and net pay and agreed it to the amount recorded in the Payroll ledger. We found no exceptions outside of the incorrect rate of pay utilized as mentioned in step 1.a. above.
 - c. We inspected the fund and account code to which the check was posted to determine the posting was allowable based on the employees’ duties as documented in the employee's personnel file and/or minute record. We found no exceptions.
 - d. We confirmed the payment was posted to the proper year. We found no exceptions.
2. We inspected the last remittance of tax and retirement withholdings for the year ended December 31, 2021 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 2021. 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, 2022	January 7, 2022	2,787.75	2,787.75
State income taxes	January 15, 2022	January 11, 2022	378.97	378.97
Local income tax	January 31, 2022	January 12, 2022	467.62	467.62
OPERS retirement	January 30, 2022	January 7, 2022	3,545.28	3,545.28

We found no exceptions.

Non-Payroll Cash Disbursements

1. From the Cash Journal Spreadsheet, we re-footed checks recorded as General Fund disbursements for *Public Health and Welfare* for 2021. We found no exceptions.
2. We selected 10 disbursements from the Cash Journal Spreadsheet for the year ended December 31, 2021 and 10 from the year ended 2020 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 Cash Journal Spreadsheet 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.

Sunshine Law Compliance

1. We obtained and inspected the Cemetery's Public Records Policy to determine the policy was in accordance with Ohio Rev. Code §§ 149.43(E)(2) and 149.43(B)(7)(c) and 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 inquired with Cemetery management and determined that the Cemetery did not have any completed public records requests during the engagement period.
3. We inquired with Cemetery management and determined that the Cemetery did not have a records retention schedule during the engagement period and therefore could not make it readily available to the public as required by Ohio Rev. Code § 149.43(B)(2).
4. We inquired with Cemetery management and determined that the Cemetery did not have written evidence that the public records policy was provided to the records custodian/manager as required by Ohio Rev. Code § 149.43(E)(2).
5. We inquired with the Cemetery management and determined that the Cemetery did not have a policy manual during the engagement period therefore the public records policy could not be included as required by Ohio Rev. Code § 149.43(E)(2).
6. We inquired whether the Cemetery's Poster describing their Public Records Policy was displayed conspicuously in all branches of the Cemetery as required by Ohio Rev. Code § 149.43(E)(2). We found no exceptions.
7. 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.
8. 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 as required by Ohio Rev. Code §§ 149.43(E)(1) and 109.43(B).
9. 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 were to be held as required by Ohio Rev. Code § 121.22(F). We found no exceptions.
10. We inspected the minutes of public meetings during the engagement period in accordance with Ohio Rev. Code § 121.22(C) 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 exception.

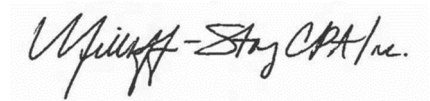
11. We inspected the minutes from the engagement period in accordance with Ohio Rev. Code § 121.22(G) and determined the following:
- a. Executive sessions were only held at regular or special meetings.
 - b. The purpose for the meetings and going into an executive session (when applicable) correlated 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 noted one exception where no allowable purpose was documented for going into executive session. We found no other 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, 2021 and 2020 in the Hinkle system. The 2021 financial statements were not filed on Hinkle until June 29, 2022. We found no other exceptions.

We were engaged by the Cemetery to perform this agreed-upon procedures engagement and conducted our engagement in accordance with the attestation standards established by the AICPA and the Comptroller General of the United States' *Government Auditing Standards*. We were not engaged to, and did not conduct an examination or review engagement, 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.

We are required to be independent of the Cemetery and to meet our ethical responsibilities, in accordance with the ethical requirements established by the Comptroller General of the United States' *Government Auditing Standards* related to our agreed upon procedures engagement.



Millhuff-Stang, CPA, Inc.
Wheelersburg, Ohio

June 26, 2023

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OHIO AUDITOR OF STATE KEITH FABER



WOODLAND UNION CEMETERY

LAWRENCE COUNTY

AUDITOR OF STATE OF OHIO CERTIFICATION

This is a true and correct copy of the report, which is required to be filed pursuant to Section 117.26, Revised Code, and which is filed in the Office of the Ohio Auditor of State in Columbus, Ohio.



Certified for Release 8/29/2023

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This report is a matter of public record and is available online at
www.ohioauditor.gov