



OHIO AUDITOR OF STATE
KEITH FABER



OHIO AUDITOR OF STATE KEITH FABER



88 East Broad Street
Columbus, Ohio 43215
ContactUs@ohioauditor.gov
(800) 282-0370

INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

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

We have performed the procedures enumerated below on Woodvale 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. 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 total fund balance recorded in the Statement of Cash Flows to the December 31, 2019 balance in the prior year Agreed-Upon Procedures working papers. We found no exceptions. We also agreed the January 1, 2021 beginning total fund balance recorded in the Statement of Cash Flows to the December 31, 2020 balance in the Statement of Cash Flows. We found no exceptions.

3. We agreed the 2021 and 2020 bank reconciliation balance as of December 31, 2021 and 2020 to the total fund cash balances reported in the Statement of Cash Flows and the financial statements filed by the Cemetery in the HINKLE System. The amounts agreed.
4. We observed the year-end bank balances on the financial institutions' websites. The balances agreed. 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 and determined the debits were dated prior to December 31. We found no exceptions.
6. We traced interbank account transfers occurring in December 2021 and December 2020 to the accounting records and bank statements to determine if they were properly recorded. We found no exceptions.
7. 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 §§ 135.13, 135.14 or 135.144. We found no exceptions.
 - b. Mature within the prescribed time limits noted in Ohio Rev. Code § 135.13 or 135.14. We found no exceptions.

Intergovernmental and Other Confirmable Cash Receipts

1. We confirmed the individual amounts paid from the City of Berea and the City of Middleburg Heights during 2021 and 2020, as documented on the City's remittance forms to the Cemetery's General Ledger. We found no exceptions.
 - a. We inspected the General Ledger to determine whether these receipts were allocated to the proper account codes. We found no exceptions.
 - b. We inspected the General Ledger to determine whether the receipts were recorded in the proper year. We found no exceptions.

Sales of Lots and Charges for Services

1. We selected 10 cash receipts for sales of lots or charges for services from the year ended December 31, 2021 and 10 cash receipts for sales of lots or charges for services from the year ended December 31, 2020 recorded in the 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 two receipts were given discretionary discounts for which no formal Board approval was maintained, two receipts were undercharged due to clerical errors where the rate above the correct rate on the price list was charged instead of the correct rate, one receipt where the Cemetery honored a quote from a prior year but did not maintain documentation of the prior year quote, and one receipt where the rate was overcharged due to the premature use of anticipated rate increases. We recommend the Cemetery use the Board approved price lists for all receipts and maintain all documentation for receipts where amounts charged vary from the approved price lists. The Board should also formally approve all discretionary discounts.
 - c. Inspected the General Ledger to determine the receipt was posted to the proper account code(s), and was recorded in the proper year. We found no exceptions.

Debt

1. From the prior agreed-upon procedures documentation, we observed the following leases outstanding as of December 31, 2019. This amount agreed to the Cemetery's January 1, 2020 balances on the summary we used in procedure 3.

<u>Issue</u>	<u>Principal outstanding as of December 31, 2019:</u>
KS State Bank Note (Backhoe)	\$17,099.98

2. We inquired of management and inspected the Check Detail report and General Ledger for evidence of debt issued during 2021 or 2020 or debt payment activity during 2021 or 2020. We determined that there was debt payment activity during 2021 and 2020 that indicated the existence of two leases at December 31, 2019 in addition to the lease listed in procedure 1 above.
3. We obtained a summary of lease activity for 2021 and 2020 and agreed principal and interest payments from the related debt amortization schedules to General Fund payments reported in the Check Detail report. 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 2021 and one payroll check for five employees from 2020 from the Wage Tax Register and Payroll Details reports and:
 - a. We compared the hours and pay rate, or salary recorded in the Payroll Details reports to supporting documentation (timecard, legislatively or statutorily-approved rate or salary).
 - i. We inspected the employees' personnel files 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 4 instances where an employee's personnel file did not contain a completed Ohio income tax withholding authorization form.
 - b. We inspected the fund and account code(s) to which the check was posted to determine the posting was allowable based on the employees' duties as documented in the employees' personnel files. We found no exceptions.
 - c. 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:

<u>Withholding (plus employer share, where applicable)</u>	<u>Date Due</u>	<u>Date Paid</u>	<u>Amount Due</u>	<u>Amount Paid</u>
Federal income taxes & Medicare (and social security, for employees not enrolled in pension system)	January 31, 2022	December 29, 2021	\$874.95	\$874.95
State income taxes	January 15, 2022	December 29, 2021	175.10	175.10
Local income tax	January 15, 2022	December 29, 2021	212.02	212.02
OPERS retirement	January 30, 2022	January 27, 2022	4,079.29	4,079.29

We found no exceptions.

Non-Payroll Cash Disbursements

1. We selected 10 disbursements from the Check Register for the year ended December 31, 2021 and 10 from the year ended December 31, 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 Check Register 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. 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 selected the only public records request from the engagement period and inspected it to determine the following:
 - a. The Cemetery was compliant and responded to the request in accordance with their adopted policy as required by Ohio Rev. Code § 149.43(B)(1). We found no exceptions.
 - b. The Cemetery did not have any denied public records requests during the engagement period.
 - c. The Cemetery did not have any public records requests with redactions during the engagement period.
3. We inquired with Cemetery management whether they had a records retention schedule, and observed that it was readily available to the public as required by Ohio Rev. Code § 149.43(B)(2). We found no exceptions.
4. No written evidence was provided that the Public Records Policy was provided to the records custodian/manager as required by Ohio Rev. Code § 149.43(E)(2).
5. We inspected the Cemetery's policy manual and determined the public records policy was included as required by Ohio Rev. Code § 149.43(E)(2). We found no exceptions.
6. We observed that 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 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 exceptions.
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 § 121.22(G).
 - c. Formal governing board actions were adopted in open meetings.We found no exceptions.

Other Compliance

1. Ohio Rev. Code § 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. We found no 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.

A handwritten signature in black ink that reads "Keith Faber". The signature is written in a cursive, flowing style.

Keith Faber
Auditor of State
Columbus, Ohio

May 2, 2023

OHIO AUDITOR OF STATE KEITH FABER



WOODVALE UNION CEMETERY

CUYAHOGA 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 5/30/2023

88 East Broad Street, Columbus, Ohio 43215
Phone: 614-466-4514 or 800-282-0370

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