



Mary Taylor, CPA
Auditor of State



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INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Cadiz Union Cemetery
Harrison County
PO Box 133
Cadiz, OH 43907

We have performed the procedures enumerated below, with which the Board of Trustees and the management of Cadiz Union Cemetery (the Cemetery) 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, 2009 and 2008, 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, 2009 and December 31, 2008 bank reconciliations. We found no exceptions.
2. We agreed the January 1, 2008 beginning balance recorded in the Fund Status Report to the December 31, 2007 balances in the prior year audited statements. In the prior audit, an adjustment to correctly code and classify interest earned was proposed and the adjustment had not been posted to the Cemetery's accounting records. Therefore, the total fund balance agreed; to the December 31, 2007 total fund balance but the General Fund balance from the Fund Status Report exceeded the prior year audited statements by \$1,115 and the Cemetery Bequest Fund balance from the Fund Status Report was \$1,115 less than the prior year audited statements. The Fiscal Officer posted the adjustment to the ledgers on August 4, 2010.
3. We agreed the totals per the bank reconciliations to the total of the December 31, 2009 and 2008 cash balances reported in the Fund Status Reports. The amounts agreed.
4. We confirmed the December 31, 2009 bank account balances with the Cemetery's financial institutions. We found no exceptions. We also agreed the confirmed balances to the amounts appearing in the December 31, 2009 bank reconciliation without exception.
5. We selected five outstanding checks haphazardly from the December 31, 2009 bank reconciliation:
 - a. We traced each check to the debit appearing in the subsequent January bank statement. We found no exceptions.
 - b. We traced the amounts and date written to the check register, to determine the checks were dated prior to December 31. We noted no exceptions.

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Cash and Investments – (Continued)

6. We selected the deposit in transit from the December 31, 2009 bank reconciliation:
 - a. We traced the deposit to the credit appearing in the subsequent January bank statement. We found no exceptions.
 - b. We agreed this deposit's amounts to the Receipts Register. Each deposit in transit was recorded as a December receipt for the same amount recorded in the reconciliation.
7. We tested interbank account transfers occurring in December of 2009 and 2008 to determine if they were properly recorded in the accounting records and on each bank statement. We found no exceptions.
8. We tested investments held at December 31, 2009 and December 31, 2008 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.

Intergovernmental and Other Confirmable Cash Receipts

We agreed amounts paid from the Cadiz Township during 2009 and 2008, as documented on the Township's Payment Registers dated December 31, 2009 and December 31, 2008 to the Cemetery Receipt Register Reports. We found no exceptions.

- a. We determined whether these receipts were allocated to the proper account codes. We found \$85,708 of the \$89,682 received was misclassified as Local Taxes instead of Intergovernmental Revenue, in 2009. We found \$91,507 of the \$94,974 received was misclassified as Local Taxes instead of Intergovernmental Revenue in 2008.
- b. We determined whether the receipts were recorded in the proper year. We found no exceptions.

Charges for Services

We haphazardly selected 10 cash receipts for charges for services from the year ended December 31, 2009 and 10 cash receipts for charges for services from the year ended 2008 recorded in the duplicate cash receipts book and determined whether the:

- a. Receipt amount agreed to the amount recorded in the Receipt Register Report. The amounts agreed.
- b. Amount charged complied with rates in force during the period. We found no exceptions.
- c. Receipt was posted to the proper account code, and was recorded in the proper year. We found no exceptions.

Debt

We inquired of management, and scanned the Receipt Register Report and Payment Register Detail Report for evidence of bonded or note debt issued during 2009 or 2008 or outstanding as of December 31, 2009 or 2008. We noted no new debt issuances or any debt payment activity during 2009 or 2008.

Payroll Cash Disbursements

1. We haphazardly selected one payroll check for five employees from 2009 and one payroll check for five employees from 2008 from the Employee Detail Adjustment Report and determined whether the following information in the employees' personnel files and minute record was consistent with the information used to compute gross and net pay related to this check:
 - a. Name
 - b. Authorized salary or pay rate
 - c. Department and fund to which the check should be charged.
 - d. Retirement system participation and payroll withholding.
 - e. Federal, State & Local income tax withholding authorization and withholding.
 - f. Any other deduction authorizations (deferred compensation, etc.)

We found no exceptions related to steps a. – f. above.

2. We tested the checks we selected in step 1, as follows:
 - a. We compared the hours and pay rate, or salary amount used in computing gross pay to supporting documentation (timecard or legislatively-approved rate or salary). We found no exceptions.
 - b. We determined whether the account codes to which the check was posted was reasonable based on the employees' duties as documented in the minutes. We also determined whether the payment was posted to the proper year. We found no exceptions.
3. We scanned the last remittance of tax and retirement withholdings for the year ended December 31, 2009 to determine whether remittances were timely paid and if that the amounts paid agreed to the amounts withheld, plus the employer's share where applicable, during the final withholding period during 2009. We noted the following:

Withholding (Plus employer share, where applicable)	Date Due	Date Paid	Amount Withheld	Amount Paid
Federal income taxes	January 31, 2010	December 24, 2009	\$506	\$506
State income taxes	January 15, 2010	December 24, 2009	\$302	\$302
Local income tax	January 31, 2010	December 24, 2009	\$66	\$66
OPERS retirement	January 30, 2010	December 24, 2009	\$1,279	\$1,279

Non-Payroll Cash Disbursements

We haphazardly selected ten disbursements from the Payment Register Detail Report for the year ended December 31, 2009 and ten from the year ended December 31, 2008 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 Payment Register Detail Report and to the names and amounts on the supporting invoices. We found one exception in which the pre-printed check number from the canceled check did not agree with the ledger.
- c. The payment was posted to a proper account code. We found no exceptions.

Compliance – Contracts & Expenditures

We inquired of management and scanned the Payment Register Detail report for the years ended December 31, 2009 and 2008 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 and those charged with governance and is not intended to be, and should not be used by anyone other than these specified parties.

A handwritten signature in cursive script that reads "Mary Taylor".

Mary Taylor, CPA
Auditor of State

August 4, 2010



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CADIZ UNION CEMETERY

HARRISON 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
AUGUST 24, 2010**