



**Mary Taylor, CPA**  
Auditor of State





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## INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Greenlawn Union Cemetery  
Ashland County  
920 State Route 39 W.  
Perrysville, Ohio 44864

We have performed the procedures enumerated below, with which the Board of Trustees and the management of Greenlawn Union Cemetery, Ashland County, Ohio, (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 Treasurer's Report to the December 31, 2007 balances in the prior year audited statements. We found no exceptions.
3. We agreed the totals per the bank reconciliations to the total of the December 31, 2009 and 2008 cash balances reported in the Treasurer's Report. The amounts agreed.
4. We confirmed the December 31, 2009 bank account balance with the Cemetery's financial institution. 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 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.

### **Property Taxes, Intergovernmental and Other Confirmable Cash Receipts**

1. We selected a property tax receipt received from Green Township for 2009 and one from 2008:
  - a. We traced the receipts from Green Township's check stub to the amount recorded in the Detail Receipt Register Report by Account Code "F". The amounts agreed.
  - b. We determined whether the receipt was recorded in the proper year. The receipt was recorded in the proper year.
  
2. We scanned the Detail Receipt Register Report by Account Code "F" to determine whether it included the proper number of tax receipts for 2009 and 2008:
  - a. Two personal property tax receipts
  - b. Two real estate tax receiptsWe noted the Detail Receipt Register Report by Account Code "F" included the proper number of tax settlement receipts for each year.
  
3. We traced Homestead and Rollback receipts one from 2009 and one from 2008 received from Green Township and agreed to Detail Receipt Register Account Code "F". We found no exceptions.
  
4. We agreed receipts paid for foundation for monuments for 2009 and 2008 to supporting documentation/invoices and to the Cemetery bank statements. We found no exceptions.
  - a. We determined whether these receipts were allocated to the proper account codes. We found no exceptions.
  - b. We determined whether the receipts were recorded in the proper year. We found no exceptions.

### **Sales of Lots and Burials**

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

- a. Receipt amount agreed to the amount recorded in the Detail Receipt Register Report by Account Code "A" and "E". 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 codes, and was recorded in the proper year. We found no exceptions.

### **Debt**

We inquired of management, and scanned the Detail Receipt Register Report and Detail Expense 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, nor 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 Detail Expenditure Report Account Code "8" and determined whether the following information in the employees' personnel files 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. Retirement system participation and payroll withholding.
  - d. Federal, State & Local income tax withholding authorization and withholding
  - e. Any other deduction authorizations (i.e. deferred compensation, etc.)

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

**Payroll Cash Disbursements (Continued)**

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 recomputed gross and net pay and agreed it to the amount recorded in the payroll register. We found no exceptions.
  - c. We determined whether the account code(s) to which the check was posted was reasonable based on the employees' duties as documented in the employees' personnel files. 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 that the amounts paid agreed to the amounts withheld during the final withholding period during 2009. We noted the following:

| <u>Withholding</u>                                | <u>Date Due</u>  | <u>Date Paid</u> | <u>Amount Withheld</u> | <u>Amount Paid</u> |
|---|------------------|------------------|------------------------|--------------------|
| Federal Income Tax*<br>(including employer share) | January 31, 2010 | January 14, 2010 | \$7.39                 | \$14.81            |
| State Income Tax                                  | January 15, 2010 | January 14, 2010 | 12.74                  | 12.74              |
| Local Income Tax                                  | January 31, 2010 | January 14, 2010 | 28.90                  | 28.90              |
| School Income Tax                                 | February 1, 2010 | January 14, 2010 | 36.10                  | 36.10              |
| OPERS Retirement                                  | January 31, 2010 | January 14, 2010 | 288.90                 | 288.31             |

\* Due to the limited compensation paid to employees the Cemetery does not withhold Federal income taxes. These amounts represent Federal Medicare requirements only.

**Non-Payroll Cash Disbursements**

1. For the Detail Expenditure Report Account Code "11", we refooted checks recorded as disbursements for supplies for 2009. We found no exceptions.
  
2. We agreed total disbursements (non-payroll and payroll) from the Treasurers report for the years ended December 31, 2009 and 2008 to the total disbursements recorded in the detail line item expenditure reports by account code. We found no exceptions.
  
3. We haphazardly selected ten disbursements from the detail line item expenditure reports by account code 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 Detail Expense Report 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 – Contracts & Expenditures**

We inquired of management and scanned the Detail Expense 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

March 17, 2010



**Mary Taylor, CPA**  
Auditor of State

**GREENLAWN UNION CEMETERY**

**ASHLAND 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  
APRIL 13, 2010**