



**NEW BELLEVILLE RIDGE JOINT CEMETERY
WOOD COUNTY**

AGREED-UPON PROCEDURES

FOR THE YEARS ENDED DECEMBER 31, 2008 AND 2009



Mary Taylor, CPA
Auditor of State

**NEW BELLEVILLE RIDGE JOINT CEMETERY
WOOD COUNTY**

TABLE OF CONTENTS

TITLE	PAGE
Agreed-Upon Procedures	1

This page intentionally left blank.



Mary Taylor, CPA

Auditor of State

INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

New Belleville Ridge Joint Cemetery
Wood County
PO Box 206
Haskins, OH 43525-0206

We have performed the procedures enumerated below, with which the Board of Trustees and the management of New Belleville Ridge Joint Cemetery, Wood County (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 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 check register. The amounts agreed with December 31, 2009. The December 31, 2008 amounts did not agree. Check number 1324 dated December 12, 2008 was voided and removed from the check register but was still being included in the outstanding check list.
4. We confirmed the December 31, 2009 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, 2009 bank reconciliation without exception.

One Government Center / Suite 1420 / Toledo, OH 43604-2246
Telephone: (419) 245-2811 (800) 443-9276 Fax: (419) 245-2484
www.auditor.state.oh.us

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 February and March bank statements. 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.
6. 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.

Confirmable Cash Receipts

We agreed amounts paid from the Middleton and Perrysburg Townships during 2009 and 2008, as documented on the UAN system for Middleton Township and duplicate check stubs from Perrysburg Township to the Cemetery Check Register. We found no exceptions.

- a. We determined whether these receipts were allocated to the proper account codes(s). We found no exceptions.
- b. We determined whether the receipts were recorded in the proper year. We found no exceptions.

Sales of Lots and Charges for Services

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

- a. Receipt amount agreed to the amount recorded in the Check Register. 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 2009 and 2008 Expense Reports 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 Payroll Reports and determined whether the following information in the minute record was consistent with the information used to compute gross and net pay related to this check:
 - a. Name
 - b. Authorized salary
 - c. Department(s) and fund(s) to which the check should be charged.
 - d. Retirement system participation and payroll withholding.
 - e. Federal, State & Local income tax withholding authorization and withholding.

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

2. We tested the checks we selected in step 1, as follows:
 - a. We compared the salary amount and monthly stipend used in computing gross pay to supporting documentation (legislatively-approved 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 to which the check was posted was reasonable based on the employees' duties as documented in the minute record. 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:

Withholding	Date Due	Date Paid	Amount Withheld	Amount Paid
Federal income taxes	January 31, 2010		\$692.81	\$0
State income taxes	February 1, 2010	12/17/09	\$53.18	\$53.18
Local School District Income tax	February 1, 2010	12/17/09	\$41.65	\$41.65
OPERS retirement (withholding plus employer share)	January 30, 2010	12/17/09	\$412.58	\$412.58

The Cemetery has not remitted the Federal Income liabilities for the entire year of 2009.

Non-Payroll Cash Disbursements

1. For the 2009 Expense Report and 2008 Expense Report we refooted checks recorded as disbursements for payroll expense for 2009 and 2008. We found no exceptions.
2. We agreed total disbursements (non-payroll and payroll) from the 2009 Expense Report and 2008 Expense Report for the years ended December 31, 2009 and 2008 to the total disbursements recorded in the check register. We found no exceptions
3. We agreed total disbursements (non-payroll and payroll) from the 2009 Expense Report and 2008 Expense Report for the years ended December 31, 2009 and 2008 to the total disbursements recorded in the check register. We found no exceptions.
4. We haphazardly selected ten disbursements from the Expense 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 Check Register agreed to the names and amounts on the supporting invoices. The Cemetery does not receive cancelled checks from the bank.
 - c. The payment was posted to a proper account code. We found no exceptions.

New Belleville Ridge Joint Cemetery
Wood County
Independent Accountants' Report on
Applying Agreed-Upon Procedures
Page 4

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 black ink that reads "Mary Taylor". The signature is written in a cursive, flowing style.

Mary Taylor, CPA
Auditor of State

June 28, 2010



Mary Taylor, CPA
Auditor of State

**NEW BELLEVILLE RIDGE JOINT CEMETERY
WOOD 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
JULY 13, 2010**