



**SAND HILL TOWNSHIP CEMETERY  
ERIE COUNTY**

**AGREED-UPON PROCEDURES**

**FOR THE YEARS ENDED DECEMBER 31, 2008 AND 2009**



**Mary Taylor, CPA**  
Auditor of State



**SAND HILL TOWNSHIP CEMETERY  
ERIE COUNTY**

**TABLE OF CONTENTS**

| <b>TITLE</b>                 | <b>PAGE</b> |
|------------------------------|-------------|
| Agreed-Upon Procedures ..... | 1           |

**This page intentionally left blank.**



# Mary Taylor, CPA

Auditor of State

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

Board of Trustees  
Sand Hill Township Cemetery  
Erie County  
7215 Magill Road  
Castalia, Ohio 44824-9304

We have performed the procedures enumerated below, with which the Board of Trustees and the management of Sand Hill Township Cemetery, Erie 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 Transaction Detail Reports 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 Transaction Detail Reports. The amounts agreed.
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.
5. We selected the outstanding check from the December 31, 2009 bank reconciliation:

- a. We traced the check to the debit appearing in the subsequent January bank statement. We found no exception.
  - b. We traced the amount and date written to the Transaction Detail Report, to determine the check was dated prior to December 31. We noted no exception.
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.

### **Other Confirmable Cash Receipts**

We agreed amounts received from Groton, Margaretta, Oxford and Perkins Townships to information contained in the Townships' UAN AWB Payments Register for 2009 and 2008. 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**

We selected all sales of lots from the year ended December 31, 2009 and all sales of lots 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 Transaction Detail 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 Transaction 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, nor any debt payment activity during 2009 or 2008.

### **Payroll Cash Disbursements**

1. We agreed compensation for the Sexton/Secretary for 2009 and 2008 per the Transaction Detail Report to information in the minutes and determined whether the information in the minute record was consistent with the information used to compute gross pay:
  - a. Name
  - b. Authorized salary or pay rate
  - c. Fund to which the check should be charged.
  - d. Retirement system participation

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

2. We tested the compensation in step 1, as follows:
  - a. We compared the salary amount used in computing gross pay to supporting documentation (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 Transaction Detail Report. 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:

| <b>Withholding</b>                                 | <b>Date Due</b>  | <b>Date Paid</b> | <b>Amount Withheld</b> | <b>Amount Paid</b> |
|--|------------------|------------------|------------------------|--------------------|
| OPERS retirement (withholding plus employer share) | January 30, 2010 | February 8, 2010 | \$360.00               | \$360.00           |

As noted above, the date paid of February 8, 2010 was obtained from a letter received from OPERS. The check was dated January 26, 2010 however communication from OPERS indicated the OPERS report on file was postmarked February 8, 2010. The Cemetery remitted the assessed late fee of \$1.50 on March 1, 2010.

**Non-Payroll Cash Disbursements**

We haphazardly selected ten disbursements from the Transaction 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 Transaction Detail 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 and Expenditures**

We inquired of management and scanned the Transaction 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.

**Officials' Response**

The Cemetery remitted the payment to OPERS prior to the due date however the form originally submitted included an error. OPERS returned the form for correction and levied a penalty as the corrected form and payment were received after the due date.

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.

Sand Hill Township Cemetery  
Erie County  
Independent Accountants' Report on  
Applying Agreed-Upon Procedures  
Page 4

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

September 30, 2010



**Mary Taylor, CPA**  
Auditor of State

**SAND HILL TOWNSHIP CEMETERY**

**ERIE 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  
NOVEMBER 4, 2010**