



**WEST BUFFALO JOINT TOWNSHIP
REGIONAL CEMETERY**

WILLIAMS COUNTY

AGREED-UPON PROCEDURES

FOR THE YEARS ENDING DECEMBER 31, 2009 AND 2010



Dave Yost • Auditor of State

WEST BUFFALO JOINT TOWNSHIP REGIONAL CEMETERY
WILLAIMS COUNTY

TABLE OF CONTENTS

TITLE	PAGE
Agreed-Upon Procedures	1

This page intentionally left blank.



Dave Yost • Auditor of State

INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

West Buffalo Joint Township Regional Cemetery
Williams County
05389 County Road M50
P.O. Box 107
Edon, Ohio 43518-0107

We have performed the procedures enumerated below, with which the Board of Trustees (the Board) and the management of the West Buffalo Joint Township Regional Cemetery (the Cemetery), Williams County, 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, 2010 and 2009, 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

1. We tested the mathematical accuracy of the December 31, 2010 and December 31, 2009 bank reconciliations. We found no exceptions.
2. We agreed the January 1, 2009 beginning balance recorded in the Cash Journal to the December 31, 2008 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, 2010 and 2009 cash balances reported in the Cash Journal. The amounts agreed.
4. We confirmed the December 31, 2010 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, 2010 bank reconciliation without exception.
5. We tested investments held at December 31, 2010 and December 31, 2009 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 interest earned amounts paid from the Edon State Bank during 2010 and 2009, as documented on the monthly bank statements, to the Cemetery Cash Journal. We found no exceptions.

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

Charges for Services

We selected the two cash receipts for charges for services from the year ended December 31, 2010 and the two cash receipts for charges for services from the year ended December 31, 2009 recorded in the duplicate cash receipts book and determined whether the:

- a. Receipt amount agreed to the amount recorded in the Receipts Journal. 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, and was recorded in the proper year. We found no exceptions.

Debt

We inquired of management, and scanned the Receipts Journal and Appropriations Ledger for evidence of bonded or note debt issued during 2010 or 2009 or outstanding as of December 31, 2010 or 2009. We noted no new debt issuances, nor any debt payment activity during 2010 or 2009.

Non-Payroll Cash Disbursements

1. For the Appropriations Ledger, we re-footed checks recorded as disbursements for 2010. We found no exceptions.
2. We agreed total disbursements from the Appropriations Ledger for the years ended December 31, 2010 and 2009 to the total disbursements recorded in the checkbook. We found no exceptions.
3. We selected the three disbursements from the Appropriations Ledger for the year ended December 31, 2010 and the three disbursements from the year ended December 31, 2009 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 Appropriations Ledger and to the names and amounts approved by the Board in the minutes. We found no exceptions.
 - c. The payment was posted to a proper account. We found no exceptions.

Compliance – Contracts and Expenditures

We inquired of management and scanned the Appropriations Ledger for the years ended December 31, 2010 and 2009 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 black ink that reads "Dave Yost". The signature is written in a cursive style with a large, looping initial "D".

Dave Yost
Auditor of State

March 10, 2011

This Page is Intentionally Left Blank.



Dave Yost • Auditor of State

WEST BUFFALO JOINT TOWNSHIP REGIONAL CEMETERY

WILLIAMS 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
MARCH 24, 2011