



Dave Yost • Auditor of State



**CHESTNUT GROVE UNION CEMETERY  
CUYAHOGA COUNTY**

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

Chestnut Grove Union Cemetery  
Cuyahoga County  
7789 Lewis Road  
Olmsted Falls, Ohio 44138

We have performed the procedures enumerated below, with which the Board of Trustees and the management of the Chestnut Grove 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, 2011 and 2010, 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, 2011 and December 31, 2010 bank reconciliations. We found no exceptions.
2. We agreed the January 1, 2010 beginning balance recorded in the General Ledger Report to the December 31, 2009 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, 2011 and 2010 cash balances reported in the General Ledger Reports. The amounts agreed.
4. We confirmed the December 31, 2011 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, 2011 bank reconciliations without exception.
5. We selected all reconciling debits (such as outstanding checks) from the December 31, 2011 bank reconciliation:
  - a. We traced each debit to the subsequent January bank statement. We found no exceptions.
  - b. We traced the amounts and dates to the check register, to determine the debits were dated prior to December 31. We noted four exceptions, totaling \$2,756.

### **Intergovernmental Receipts**

1. We agreed amounts paid from the City of Olmsted Falls during 2011 and 2010, as documented on the City Expense Transaction Ledgers for 2011 and 2010 to the Cemetery General Ledger. 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.
2. We agreed amounts paid from Olmsted Township during 2011 and 2010, as documented on the Township Payment Register Vendor Reports for 2011 and 2010 to the Cemetery General Ledger. 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**

We haphazardly selected 10 cash receipts for sales of lots from the year ended December 31, 2011 and 10 cash receipts for sales of lots from the year ended 2010 recorded in the duplicate cash receipts book and determined whether the:

- a. Receipt amount agreed to the amount recorded in the General Ledger. 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.

### **Other Over-The-Counter Cash Receipts**

We haphazardly selected 10 over-the-counter cash receipts from the year ended December 31, 2011 and 10 over-the-counter cash receipts from the year ended 2010 recorded in the duplicate cash receipts book and determined whether the:

- a. Receipt amount agreed to the amount recorded in the General Ledger. 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 fund, and was recorded in the proper year. We found no exceptions.

### **Non-Payroll Cash Disbursements**

We haphazardly selected ten disbursements from the General Ledger for the year ended December 31, 2011 and ten from the year ended 2010 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 General Ledger and to the names and amounts on the supporting invoices. We found no exceptions.
- c. The payment was posted to a proper account codes. We found no exceptions.

**Compliance – Contracts & Expenditures**

We inquired of management and scanned the General Ledger report for the years ended December 31, 2011 and 2010 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 does not have online access to its bank accounts and therefore, bank reconciliations are not completed until the middle of each month, when the bank statements are received. Although the reconciliation does not reflect it, we have proven the system balance at December 31, 2011 to be accurate.

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, those charged with governance, and others within the Cemetery, and is not intended to be, and should not be used by anyone other than these specified parties.



**Dave Yost**  
Auditor of State

July 9, 2012

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**CHESTNUT GROVE UNION CEMETERY**

**CUYAHOGA 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 24, 2012**