



Dave Yost • Auditor of State





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

Fort Meigs Union Cemetery  
Wood County  
620 West Indiana Avenue  
Perrysburg, Ohio 43551-1244

We have performed the procedures enumerated below, with which the Board of Trustees and the management of Fort Meigs Union Cemetery, Wood 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, 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. The Cemetery processes its financial transactions with the Auditor of State's Uniform Accounting Network (UAN). *Government Auditing Standards* considers this service to impair the independence of the Auditor of State to provide attest services to the Cemetery because the Auditor of State designed, developed, implemented, and as requested, operates UAN. However, *Government Auditing Standards* permits the Auditor of State to perform this engagement, because Ohio Revised Code § 117.101 requires the Auditor of State to provide UAN services, and Ohio Revised Code § 117.11(A) mandates the Auditor of State to perform attest services for Ohio governments.

This report only describes exceptions exceeding \$10.

### Cash and Investments

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 Combined Fund Statement to the December 31, 2009 balance in the prior year Agreed-Upon Procedures working papers. 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 Combined Fund Statement. The amounts agreed.
4. We observed the year-end bank balances on the financial institution's website. The balances agreed. We also confirmed the December 31, 2011 certificate of deposit 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, 2011 bank reconciliation without exception.
5. We selected five reconciling debits (such as outstanding checks) haphazardly from the December 31, 2011 bank reconciliation:

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- a. We traced each debit to the subsequent January bank statements. 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 no exceptions.
6. We tested interbank account transfers occurring in December of 2011 and 2010 to determine if they were properly recorded in the accounting records and on each bank statement. We found no exceptions.
7. We tested investments held at December 31, 2011 and December 31, 2010 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.

#### **Intergovernmental and Other Confirmable Cash Receipts**

1. We agreed the amounts paid from the City of Perrysburg during 2011 and 2010, as documented on the City remittance forms dated 3/18/11, 8/5/11, 3/12/10, and 9/12/10, to the Cemetery Receipt Register. 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 the amounts paid from Perrysburg Township during 2011 and 2010, as documented on the Township remittance forms, to the Cemetery Receipt Register. 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 December 31, 2010 recorded in the duplicate cash receipts book and determined whether the:

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

### Charges for Services

We haphazardly selected 10 cash receipts for charges for services from the year ended December 31, 2011 and 10 cash receipts for charges for services from the year ended December 31, 2010 recorded in the duplicate cash receipts book and/or the Burial Record Book and determined whether the:

- a. Receipt amount agreed to the amount recorded in the Receipt Register and/or Burial Record Book. 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

1. From the prior agreed-upon procedures Debt Schedule testing work paper, we noted the following note outstanding as of December 31, 2009. This amount agreed to the Cemetery's January 1, 2010 balance on the summary we used in step 3.

<b>Issue</b>	<b>Principal outstanding as of December 31, 2009:</b>
Land Purchase Note	\$352,777.81

2. We inquired of management, and scanned the Receipt Register and Payment Register Report for evidence of debt issued during 2011 or 2010 or debt payment activity during 2011 or 2010. We noted no new debt issuances. All debt noted agreed to the summary we used in step 3.
3. We obtained a summary of note debt activity for 2011 and 2010 and agreed principal and interest payments from the related debt amortization schedule to general fund payments reported in the Payment Register Report. We also compared the date the debt service payments were due to the date the Cemetery made the payments. We found no exceptions.

### Payroll Cash Disbursements

1. We haphazardly selected one payroll check for five employees from 2011 and one payroll check for five employees from 2010 from the Payroll Register – Detail Report and:
  - a. We compared the hours recorded in the Employee Detail Adjustment Report and pay rate recorded in the Employee General Information Report to supporting documentation (timecard and legislatively-approved rate). We found no exceptions.
  - b. We determined whether the account code(s) to which the check was posted were 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.

2. We scanned the last remittance of tax and retirement withholdings for the year ended December 31, 2011 to determine whether remittances were timely paid, and if the amounts paid agreed to the amounts withheld, plus the employer's share where applicable, during the final withholding period of 2011. We noted the following:

<b>Withholding (plus employer share, where applicable)</b>	<b>Date Due</b>	<b>Date Paid</b>	<b>Amount Due</b>	<b>Amount Paid</b>
Federal income taxes and Medicare	January 31, 2012	December 30, 2011	\$1,111.80	\$1,111.80
State income taxes	January 15, 2012	December 30, 2011	424.14	424.14
Local income tax (Toledo)	January 31, 2012	December 30, 2011	307.86	307.86
Local income tax (Perrysburg)	January 25, 2012	December 30, 2011	941.91	941.91
Ohio School District Income Tax	January 17, 2012	December 30, 2011	35.50	35.50
OPERS retirement	January 31, 2012	December 30, 2011	5,067.68	5,067.68

3. We selected and recomputed the Cemetery's only termination payment (unused vacation, etc.) using the following information, and agreed the computation to the amount paid as recorded in the Payroll Register – Detail Report:
- a. Accumulated leave records
  - b. The employee's pay rate in effect as of the termination date
  - c. The Cemetery's payout policy.

The amount paid was consistent with the information recorded in a. through c. above.

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

1. We haphazardly selected ten disbursements from the Payment Register Report for the year ended December 31, 2011 and ten from the year ended December 31, 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 Payment Register 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 Payment Register 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.

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.

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

August 16, 2012

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# Dave Yost • Auditor of State

**FORT MEIGS UNION 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  
AUGUST 28, 2012**