



Dave Yost • Auditor of State





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

Maple Grove Union Cemetery  
Champaign County  
6150 State Route 187  
Mechanicsburg, OH 43044

We have performed the procedures enumerated below, with which the Board of Trustees and the management of Maple Grove 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 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 Schedule of Cash In and Cash Out to the December 31, 2009 balances in the prior year Agreed-Upon Procedures working paper. 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 Schedule of Cash In and Cash out. The amounts agreed.
4. We confirmed the December 31, 2011 bank account balances with the Cemetery's financial institutions. We also agreed the confirmed balances to the amounts appearing in the December 31, 2011 bank reconciliation. We noted that two Certificates of Deposit were confirmed in the amounts of \$80,220.02 and \$76,039.38 but were valued on the reconciliation in the amounts of \$80,000 and \$75,000 respectively. This was due to interest included on confirmation, but not received by cemetery as of December 31, 2011.
5. We selected all three reconciling debits (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 no exceptions.

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### **Cash and Investments (Continued)**

6. 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.

### **Property Taxes, Intergovernmental and Other Confirmable Cash Receipts**

1. We selected a property tax receipt from one *Statement of Semiannual Apportionment of Taxes* (the Statement) for 2011 and one from 2010:
  - a. We traced the gross receipts from the *Statement* to the amount recorded in the General Disbursements Journal. The amounts did not agree. The Cemetery posted \$31,580.03 in 2011 when gross was \$29,635.21 for a difference of \$1,944.82. In 2010, the Cemetery posted \$27,035.34 when actual gross was \$23,154.45 for a difference of \$3,880.89. The Cemetery should implement procedures to accurately post receipts.
  - b. We determined whether the receipt was allocated to the proper fund(s) as required by Ohio Rev. Code Sections 5705.05-.06 and 5705.10. We found no exceptions.
  - c. We determined whether the receipt was recorded in the proper year. The receipt was recorded in the proper year.
2. We scanned the General Disbursements Journal to determine whether it included two real estate tax receipts for 2011 and 2010. We noted the General Disbursements Journal included the proper number of tax receipts for each year.
3. We selected all three receipts from the State Distribution Transaction Lists (DTL) from 2011 and all three from 2010.
  - a. We compared the amount from the above report to the amount recorded in the General Disbursement Journal. The amounts agreed.
  - b. We determined whether these receipts were allocated to the proper account code. We found no exceptions.
  - c. 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 and charges for services from the year ended December 31, 2011 and 10 cash receipts for sales of lots and charges for services 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 Disbursement 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 code, and was recorded in the proper year. We found no exceptions.

**Debt**

1. The prior agreed-upon procedures documentation disclosed no debt outstanding as of December 31, 2009.
2. We inquired of management and scanned the Receipt Register Report and Payment Register for evidence of debt issued during 2011 or 2010 or debt payment activity during 2011 or 2010. We noted no new debt issuances or any debt payment activity during 2011 or 2010.

**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 Employee Detail Spreadsheet and:
  - a. We compared the hours and pay rate, or salary recorded in the Employee Detail Spreadsheet to supporting documentation (timecard or 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 to which the check was posted were reasonable based on the employees' duties. We also determined whether the payment was posted to the proper year. We found no exceptions.
2. For any new employees selected in step 1 we determined whether the following information in the employees' personnel files and minute record was consistent with the information used to compute gross and net pay related to this check:
  - a. Name
  - b. Authorized pay rate.
  - c. Fund to which the check should be charged
  - d. Retirement system participation and payroll withholding
  - e. Federal, State & Local income tax withholding authorization and withholding
  - f. Any other deduction authorizations.

We found exceptions related to step d & e. The Cemetery did not have Federal Tax withholding documents for 2 of the employees and had no OPERS withholding documents for 3 new employees. The Cemetery should prepare and maintain all tax documents to support the withholdings from employees and officials.

3. 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<br/>(plus employer share, where<br/>applicable)</b> | <b>Date Due</b>  | <b>Date Paid</b>  | <b>Amount<br/>Due</b> | <b>Amount<br/>Paid</b> |
|--|------------------|-------------------|-----------------------|------------------------|
| Federal income taxes & Medicare                                    | January 31, 2012 | January 27, 2012  | \$574.33              | \$574.33               |
| State income taxes   | January 15, 2012 | January 27, 2012  | 184.10                | 184.10                 |
| Local income tax   | January 31, 2012 | January 27, 2012  | 123.78                | 123.78                 |
| OPERS retirement   | January 30, 2012 | February 16, 2012 | 709.27                | 709.27                 |

As noted above, the Cemetery made a late payment to OPERS for the amount due as required by Ohio Rev. Code Sections 145.47 and 145.48 by January 31, 2012. Procedures should be implemented to timely submit payments to prevent the assessments of late fees.

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

1. From the General Disbursements Journal, we re-footed checks recorded as disbursements for supplies for 2011. We found no exceptions.
2. We haphazardly selected ten disbursements from the General Disbursement Journal 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 Disbursements Journal 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 & Expenditures**

We scanned the General Disbursements Journal 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.



**Dave Yost**  
Auditor of State

May 14, 2012



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MAPLE GROVE UNION CEMETERY

CHAMPAIGN 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 07, 2012