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INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

New Belleville Ridge Joint Cemetery
Wood County
P.O. Box 206
Haskins, Ohio 43525-0206

We have performed the procedures enumerated below, with which the Board of Trustees and the management of New Belleville Ridge Joint 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.

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 Bank Reconciliation Statement to the December 31, 2009 balances documentation 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 Check Register. For 2010 the bank reconciliation balance was \$1,721 while the check register balance was \$1,571.27. 2011 was in agreement. We recommend the check register balances be reconciled to the bank balance.
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 reconciliation without exception.
5. We selected the reconciling debit (an outstanding check) from the December 31, 2011 bank reconciliation:
 - a. We traced the debit to the subsequent January bank statement. We found no exceptions.
 - b. We traced the amount and date to the check register, to determine the debit was dated prior to December 31. We noted no exceptions.

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.

Confirmable Cash Receipts

1. We agreed amounts paid from Middleton Township during 2011 and 2010, as documented on the Township UAN System dated 2/28/11, 5/31/11, 6/30/11, 9/30/11, 12/20/11, 3/31/10, 6/30/10, 9/30/10, and 12/15/10 to the Cemetery Check Register Report. 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 annual paid from Perrysburg Township during 2011 and 2010, as documented on the Township UAN System dated 2/10/11, 3/31/11, 5/31/11, 11/10/11, 12/14/11, 1/29/10, 3/31/10, 7/15/10, and 9/30/10 to the Cemetery Check Register Report. 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 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 December 31, 2010 recorded in the Transactions by Account and determined whether the:

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

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 Expense Reports for evidence of debt issued during 2011 or 2010 or debt payment activity during 2011 or 2010. We noted no new debt issuances, nor 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 Payroll Transaction Detail and:
 - a. We compared the hours and pay rate, or salary recorded on the check stub to supporting documentation and legislatively-approved rate. We found no exceptions.
 - b. We recomputed gross and net pay and agreed it to the amount recorded in the payroll transaction detail. We found no exceptions.
 - c. We determined whether the account code 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:

Withholding (plus employer share, where applicable)	Date Due	Date Paid	Amount Due	Amount Paid
Federal income taxes and Medicare	January 31, 2012	December 20, 2011	\$546.96	\$546.96
State income taxes	January 15, 2012	December 20, 2011	30.02	30.02
School District income tax	January 31, 2012	December 20, 2011	43.76	43.76
OPERS retirement	January 30, 2012	December 20, 2011	426.38	426.38

Non-Payroll Cash Disbursements

1. From the Reconciliation Detail Report, we re-footed checks recorded as disbursements for professional fees for 2011. We found no exceptions.
2. We haphazardly selected ten disbursements from the Reconciliation Detail 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 Reconciliation 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 Check Registers and Reconciliation Details Reports 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:

We did not receive a response from Officials to the exception reported above.

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 30, 2012



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NEW BELLEVILLE RIDGE JOINT 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 14, 2012**