



Dave Yost • Auditor of State





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

Patterson Union Cemetery  
Harrison County  
81199 Redeye Road  
Freeport, Ohio 43973

We have performed the procedures enumerated below, with which the Board of Trustees and the management of Patterson 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 Cash Ledger to the December 31, 2009 balances in the 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 Cash Ledger. The amounts agreed.
4. We confirmed the December 31, 2011 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, 2011 bank reconciliation without exception.
5. We selected all of the reconciling debits (such as outstanding checks) from the December 31, 2011 bank reconciliation:
  - a. We traced each debit to the subsequent January and February bank statements. We found no exceptions.
  - b. We traced the amounts and dates written to the check register, to determine the debits were dated prior to December 31. We noted no exceptions.

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

We agreed amounts paid from Franklin Township, Nottingham Township, Stock Township, and the Village of Deersville during 2011, and amounts paid from Franklin Township, Nottingham Township, Stock Township, Washington Township, and the Village of Deersville during 2010, as documented on either that entity's payment register or direct confirmation as of December 31, 2011 and 2010, to the Cemetery Cash 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 and Charges for Services**

We selected all cash receipts for sale of lots (or charges for services) from the year ended December 31, 2011 and all cash receipts for sales of lots and charges for services from the year ended 2010 recorded in the Cash Ledger book and determined whether the:

- a. Receipt amount agreed to the amount recorded in the Cash 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 code(s), 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 Cash Ledger 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 selected the only payroll check for the only employee from 2011 and the only payroll check for the only employee from 2010 from the Cash Ledger and:
  - a. We compared the hours and pay rate, or salary recorded in the Cash Ledger to supporting documentation (timecard or legislatively-approved rate or salary). We found no exceptions.
  - b. We recomputed gross and net pay and agreed it to the amount recorded in the Cash Ledger. We found the following exception: Medicare Tax was not withheld from the employee's wages. The Fiscal Officer should remit Medicare Tax for the Cemetery's employee. No other exceptions noted.
  - c. We determined whether the account code to which the check was posted was 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.

### Payroll Cash Disbursements – (Continued)

2. We scanned the last remittance of 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:

<u>Withholding (plus employer share, where applicable)</u>	<u>Date Due</u>	<u>Date Paid</u>	<u>Amount Due</u>	<u>Amount Paid</u>
OPERS retirement	January 30, 2012	December 31, 2011	\$240	\$240

### Non-Payroll Cash Disbursements

1. From the Cash Ledger, we re-footed checks recorded as disbursements for *mowing* for 2011. We found no exceptions.
2. We haphazardly selected ten disbursements from the Cash Ledger for the year ended December 31, 2011 and all nine 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 Cash Ledger 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 inquired of management and scanned the Cash Ledger 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, and those charged with governance, and is not intended to be, and should not be used by anyone other than these specified parties.



**Dave Yost**  
Auditor of State

March 21, 2012





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**PATTERSON UNION CEMETERY**

**HARRISON 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  
MAY 29, 2012**