



Dave Yost • Auditor of State



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Shawnee Township Cemetery Association
Allen County
2530 Ft. Amanda Road
Lima, Ohio 45804

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Shawnee Township Cemetery Association, Allen County, (the Cemetery) for the years ended December 31, 2014 and 2013.

Our procedures were designed solely to satisfy the audit requirements of Ohio Rev. Code Section 117.11(A). Because our procedures were not designed to opine on the Cemetery's financial statements, we did not follow *generally accepted auditing standards*. We do not provide any assurance on the Cemetery's financial statements, transactions or balances for the years ended December 31, 2014 and 2013.

The Cemetery's management is responsible for preparing and maintaining its accounting records and related documents. Our responsibility under Ohio Rev. Code Section 117.11(A) is to examine, analyze and inspect these records and documents.

Current Year Observations

1. **Ohio Rev. Code § 9.38** requires that public money must be deposited with the treasurer of the public office or to a designated depository on the business day following the day of receipt. If the amount of receipt does not exceed \$1,000 and the receipts can be safeguarded, public offices may adopt a policy permitting officials who receive this money to hold it past the next business day, but the deposit must be made no more than 3 business days after receiving it. Only the Board may adopt the policy. The policy must include provisions and procedures to safeguard the money during the intervening period. If the amount exceeds \$1,000 or a lesser amount cannot be safeguarded, the public official must then deposit the money on the next business day. During 2014 and 2013 receipts were not deposited according to this Code Section.
2. **Ohio Rev. Code § 5705.36(A)(1)** requires that on or about the first day of each fiscal year, the fiscal officer is to certify the total amount from all sources available for expenditures each fund. **Ohio Rev. Code § 5705.38(A)** requires that on or about the first day of each fiscal year an appropriation measure is to be passed. **Ohio Rev. Code § 5705.41(B)** states that expenditures cannot be made unless appropriated. During 2014 and 2013, the Cemetery did not approve estimated receipts or appropriations. The failure to approved estimated receipts and appropriations increases the risk of incurring obligations beyond available resources which could result in deficit spending. The Cemetery should follow all required budgetary laws.

Current Status of Matters We Reported in our Prior Engagement

The prior engagement reported that the Cemetery did not deposit receipts according to Ohio Rev. Code § Section 9.38. Also it was reported that estimated receipts and appropriations were not approved as required by the Ohio Rev. Code. These matters were repeated as current year observations.

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

April 10, 2015



Dave Yost • Auditor of State

INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Shawnee Township Cemetery Association
Allen County
Herb Shaw, Clerk
2530 Ft. Amanda Road
Lima, Ohio 45804

Shawnee Township
Allen County
Stephanie Hoffer, Fiscal Officer
2530 Ft. Amanda Road
Lima, Ohio 45804

We have performed the procedures enumerated below as of November 30, 2015, for the period of January 1, 2015 through June 24, 2015 (date the second check was issued to the Township), which were agreed to by the addresses, solely to assist you in the surrender of corporate powers of the Shawnee Township Cemetery Association (the Cemetery). The dissolution of the Cemetery is the responsibility of the Cemetery Clerk. 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 addressees. 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.

Confirmation of Closure of Operations

1. We verified that Shawnee Township Cemetery Resolution 2015-1 stated that the Cemetery would be a direct division of the Township and shall no longer act as its own entity and that this Resolution was approved by the Cemetery Trustees and the Shawnee Township Trustees. We also verified that the Shawnee Township Trustees approved Township Resolution 30-15 which adopted Shawnee Township Cemetery Resolution 2015-1.

Bank Statement Reconciliation

1. We reviewed the latest available bank reconciliation, and performed the following procedures:
 - a. Confirmed the bank balance reconciliation amount presented with the appropriate depository;
 - b. Agreed reconciling items to supporting documentation;
 - c. Agreed the reconciled cash balance to the total balances in the QuickBooks General Ledger; and
 - d. Confirmed with the depository listed on the bank reconciliation that the bank balance was \$0 at the end of the month following the date the Cemetery distributed all balances to the Township.

Bank Statement Reconciliation (Continued)

We found no exceptions.

2. We agreed the January 1, 2015 beginning balance recorded in the QuickBooks General Ledger to the December 31, 2014 balances in the QuickBooks General Ledger. We found no exceptions.

Sales of Lots

1. We selected all cash receipts for sales of lots for the period January 1, 2015 through June 24, 2015 recorded in the duplicate cash receipts book and determined whether the:
 - a. Receipt amount agreed to the amount recorded in the QuickBooks 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 code, and was recorded in the proper year. We found no exceptions.

Other Over-The-Counter Cash Receipts - Opening and Closings, Foundation, and Cremation

1. We haphazardly selected 10 over-the-counter cash receipts from the period January 1, 2015 through June 24, 2015 recorded in the duplicate cash receipts book and determined whether the:
 - a. Receipt amount agreed to the amount recorded in the QuickBooks 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.

Debt

1. The prior Basic Audit working papers disclosed no debt outstanding as of December 31, 2014.
2. We inquired of management, and scanned the QuickBooks General Ledger for evidence of debt issued during January 1, 2015 through June 24, 2015 or debt payment activity during January 1, 2015 through June 24, 2015. We noted no new debt issuances, nor any debt payment activity during January 1, 2015 through June 24, 2015.

Payroll Cash Disbursements

1. We haphazardly selected one payroll check from all employees from January 1, 2015 through June 24, 2015 from the QuickBooks General Ledger and:
 - a. We compared the hours and pay rate, or salary recorded in the QuickBooks General 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 QuickBooks General Ledger. We found no exceptions.
 - 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's records. 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 tax and retirement withholdings for the period ended June 24, 2015 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 January 1, 2015 through June 24, 2015 . We noted the following:

Withholding (plus employer share, where applicable)	Date Due	Date Paid	Amount Due	Amount Paid
Federal income taxes & Medicare	April 30, 2015	April 30, 2015	\$125.74	\$125.74
State income taxes	April 30, 2015	April 30, 2015	\$16.60	\$16.60
Local income tax	July 31, 2015	April 30, 2015	\$14.87	\$14.87
OPERS retirement	April 30, 2015	April 30, 2015	\$279.22	\$279.22

Non-Payroll Cash Disbursements

1. We haphazardly selected ten disbursements from the QuickBooks General Ledger for the period January 1, 2015 through June 24, 2015 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 QuickBooks 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 code. We found no exceptions.
2. We agreed the initial payment of \$40,000, and the second payment of \$28,488.93, of the Cemetery book balance cash amounts and delivery of outstanding obligations list to Shawnee Township, Allen County, as the final closure of account activity. We also agreed restricted fund balances of the Cemetery to the appropriate fund posting in the Township's Fund Ledger Report.

Capital Assets

1. We determined that the Cemetery has notified the Township of the location, description, and address of the equipment, building, and land to be transferred to the Township's ownership.

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.

Shawnee Township Cemetery Association
Allen County
Independent Accountants' Report on
Applying Agreed-Upon Procedures
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This report is intended solely for the information and use of management, those charged with governance, and others within the Cemetery and the Township, 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
Columbus, Ohio

November 30, 2015



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SHAWNEE TOWNSHIP CEMETERY ASSOCIATION

ALLEN 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
JANUARY 5, 2016**