



Dave Yost • Auditor of State



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INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Greenville Union Cemetery
Darke County
200 West Street
Greenville, Ohio 45331

We have performed the procedures enumerated below, which were agreed to by the Board of Trustees and the management of Greenville Union Cemetery (the Cemetery) on the receipts, disbursements and balances recorded in the Cemetery's cash basis accounting records for the years ended December 31, 2017 and 2016 and certain compliance requirements related to those transactions and balances, included in the information provided to us by the management of the Cemetery. The Cemetery is responsible for the receipts, disbursements and balances recorded in the cash basis accounting records for the years ended December 31, 2017 and 2016 and certain compliance requirements related to these transactions and balances included in the information provided to us by the Cemetery. 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 recalculated the December 31, 2017 and December 31, 2016 bank reconciliations. We found no exceptions.
2. We agreed the January 1, 2016 beginning fund balances recorded in the Detail Trial Balance to the December 31, 2015 balances in the prior year audited statements. We found a \$260 difference. We also agreed the January 1, 2017 beginning fund balances recorded in the Detail Trial Balance to the December 31, 2016 balances in the Detail Trial Balance. We found a \$40 difference.
3. We agreed the totals per the bank reconciliations to the total of the December 31, 2017 and 2016 fund cash balances reported in the Detail Trial Balance. The amounts agreed.
4. We confirmed and observed the December 31, 2017 bank account balances with the Cemetery's financial institution and on the financial institution's website. We also agreed the confirmed balances to the amounts appearing in the December 31, 2017 bank reconciliation and noted a difference of \$36.49 attributed to accrued interest in the certificate of deposit's.
5. We inspected investments held at December 31, 2017 and December 31, 2016 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 found no exceptions.

Sales of Lots, Lot Markers, Interment Fees and Charges for Services

We haphazardly selected 10 cash receipts for sales of lots, lot markers, interment fees and charges for services from the year ended December 31, 2017 and 10 cash receipts for sales of lots, lot markers, interment fees and charges for services from the year ended 2016 recorded in the duplicate cash receipts book and:

- a. Agreed the receipt amount to the amount recorded in the Detail Trial Balance. The amounts agreed.
- b. Agreed the amount charged complied with rates in force during the period. We found no exceptions.
- c. Inspected the Detail Trial Balance to determine the receipt was posted to the proper account codes, and was recorded in the proper year. We found no exceptions.

Other Over-The-Counter Cash Receipts

We haphazardly selected 10 over-the-counter cash receipts from the year ended December 31, 2017 and 10 over-the-counter cash receipts from the year ended 2016 recorded in the duplicate cash receipts book and:

- a. Agreed the receipt amount to the amount recorded in the Detail Trial Balance. The amounts agreed.
- b. Inspected the Detail Trial Balance to determine the receipt was posted to the proper fund, and was recorded in the proper year. We found no exceptions.

Debt

1. The prior audit documentation disclosed no debt outstanding as of December 31, 2015.
2. We inquired of management, and inspected the Detail Trial Balance for evidence of debt issued during 2017 or 2016 or debt payment activity during 2017 or 2016. There were no new debt issuances, nor any debt payment activity during 2017 or 2016.

Payroll Cash Disbursements

1. We haphazardly selected one payroll check for all employees from 2017 and one payroll check for all employees from 2016 from the Detail Trial Balance and:
 - a. We compared the hours and pay rate, or salary recorded in the Detail Trial Balance 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 Detail Trial Balance. We found no exceptions.
 - c. We inspected the Detail Trial Balance to determine the account code to which the check was posted were reasonable based on the employees' duties as documented in the board minutes. We also inspected the Detail Trial Balance to determine the payment was posted to the proper year. We found no exceptions.
2. For any new employees selected in procedure 1 we inspected the employees' personnel files and board minutes for the following information and compared it with the information used to compute gross and net pay related to this check:
 - a. Name
 - b. Authorized salary or pay rate
 - c. Department and 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 (deferred compensation, etc.)

Payroll Cash Disbursements (Continued)

We found no exceptions related to procedures a. – f. above.

3. We inspected the last remittance of tax and retirement withholdings for the year ended December 31, 2017 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 2017. We observed the following:

Withholding (plus employer share, where applicable)	Date Due	Date Paid	Amount Due	Amount Paid
State income taxes	January 31, 2018	January 16, 2018	\$265.18	\$265.18
Local income tax	January 31, 2018	January 16, 2018	\$224.11	\$224.11
OPERS retirement	January 31, 2018	January 5, 2018	\$1,098.20	\$1,098.20
School District Tax	January 31, 2018	January 16, 2018	\$153.07	\$153.07

Non-Payroll Cash Disbursements

1. From the Detail Trial Balance, we re-footed checks recorded as disbursements for Other Cash Disbursements and Accounting and Legal Fees for 2017. We found no exceptions.
2. We haphazardly selected ten disbursements from the Detail Trial Balance for the year ended December 31, 2017 and ten from the year ended 2016 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 Detail Trial Balance 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.
 - d. We found four instances in 2016 and five instances in 2017 where the certification date was after the vendor invoice date and there was also no evidence that a Then and Now Certificate was issued. Ohio Rev. Code Section 5705.41(D) requires certifying at the time of a commitment, which should be on or before the invoice date, unless a Then and Now Certificate is used. Because we did not test all disbursements requiring certification, our report provides no assurance whether or not additional similar errors occurred.

Compliance – Budgetary

1. We inspected the Financial Statements for the Koop Mausoleum Trust Fund. The Cemetery transferred \$17,028 from the Koop Mausoleum Trust Fund to the General Fund for the Cemetery building project. We inspected the documentation of court approval for the proper release of these funds. No exceptions were noted.

Other Compliance

Ohio Rev. Code Section 117.38 requires cemeteries to file their financial information in the HINKLE system within 60 days after the close of the fiscal year. This statute also permits the Auditor of State to extend the deadline for filing a financial report and establish terms and conditions for any such extension. Auditor of State established policies, in addition to filing extensions granted for extenuating circumstances, allow for refiling complete financial statements, as defined in AOS Bulletin 2015-007 in the Hinkle System for December 31, 2017 and 2016 fiscal year ends included in 2015-2016 or 2016-2017 agreed up on procedure engagements, subsequent to the Cemetery's deadline where the initial filing was filed on time but incomplete. We confirmed the Cemetery filed their complete financial statements, as defined by AOS Bulletin 2015-007 and Auditor of State established policy within the allotted timeframe for the years ended December 31, 2017 and 2016 in the Hinkle system. There were no exceptions.

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*. We were not engaged to, and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on the Cemetery's receipts, disbursements, balances and compliance with certain laws and regulations. Accordingly, we do not express an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is to provide assistance in evaluation of the Cemetery's receipts, disbursements and balances recorded in their cash-basis accounting records for the years ended December 31, 2017 and 2016, and certain compliance requirements related to these transactions and balance sand is not suitable for any other purpose.

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive, flowing style.

Dave Yost
Auditor of State

Columbus, Ohio

August 13, 2018



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GREENVILLE UNION CEMETERY

DARKE 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 30, 2018**