

Woodland Union Cemetery
Lawrence County
Agreed-Upon Procedures
For the Years Ended December 31, 2019 and 2018



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OHIO AUDITOR OF STATE
KEITH FABER



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Board of Trustees
Woodland Union Cemetery
824 Lorain Street
Ironton, Ohio 45638

We have reviewed the *Independent Accountant's Report on Applying Agreed-Upon Procedures* of the Woodland Union Cemetery, Lawrence County, prepared by Millhuff-Stang, CPA, Inc., for the period January 1, 2018 through December 31, 2019. Based upon this review, we have accepted this report in lieu of the audit required by Section 117.11, Revised Code.

Our review was made in reference to the applicable sections of legislative criteria, as reflected by the Ohio Constitution, and the Revised Code, policies, procedures and guidelines of the Auditor of State, regulations and grant requirements. The Woodland Union Cemetery is responsible for compliance with these laws and regulations.

A handwritten signature in cursive script that reads "Keith Faber".

Keith Faber
Auditor of State
Columbus, Ohio

June 25, 2020

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Lawrence County
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Independent Accountant's Report on Applying Agreed-Upon Procedures

Woodland Union Cemetery
Lawrence County
824 Lorain Street
Ironton, Ohio 45638

We have performed the procedures enumerated below, which were agreed to by the Board of Trustees and the management of Woodland Union Cemetery (the Cemetery) and the Auditor of State, on the receipts, disbursements and balances recorded in the Cemetery's cash basis accounting records for the years ended December 31, 2019 and 2018 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, 2019 and 2018 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, 2019 and December 31, 2018 bank reconciliations. We found no exceptions.
2. We agreed the January 1, 2018 beginning fund balances recorded in the Cash Journal Spreadsheet to the December 31, 2017 balances in the prior year audited statements. They did not agree. The General Fund balance recorded in the Cash Journal Spreadsheet and the prior year audited statements varied by \$6,402.89. The Special Revenue Fund recorded in the Cash Journal Spreadsheet and the prior year audited statements varied by \$6,400.19. We verified that the fiscal officer posted correcting entries to the 2018 Cash Journal Spreadsheet. We also agreed the January 1, 2019 beginning fund balances recorded in the Cash Journal Spreadsheet to the December 31, 2018 balances in the Cash Journal Spreadsheet. We found no exceptions. We also verified that the 2018 correcting entry was carried through to the 2019 Cash Journal Spreadsheet.
3. We agreed the totals per the bank reconciliation to the total of the December 31, 2019 and 2018 fund cash balances reported in the Cash Journal Spreadsheet and the financial statements filed by the Cemetery in the Hinkle System. The amounts did not agree. The 2018 Bank Reconciliation totals and 2018 Cash Journal Spreadsheet total varied by \$319.47. The 2018 Bank Reconciliation totals and 2018 Financial Statements total varied by \$20.23. The 2018 Cash Journal Spreadsheet total and 2018 Hinkle total varied by \$339.70. The 2019 Bank Reconciliation totals and 2019 Cash Journal Spreadsheet total varied by \$48.58. We were unable to compare the 2019 Bank Reconciliation totals to the 2019 Financial Statements because the balances were not included in the 2019 Financial Statements filed in the Hinkle System.
4. We confirmed the December 31, 2019 bank account balances with the Cemetery's financial institution. We found no exceptions. We also agreed the confirmed balances to the amounts appearing in the December 31, 2019 bank reconciliation without exception.

5. We selected five reconciling debits (such as outstanding checks) from the December 31, 2019 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. There were no exceptions.
6. We inspected the Cash Journal Spreadsheet to determine whether the Findings For Adjustment identified in the prior year audit report was properly posted to the report. We found that although the adjustments were made to the Cemetery's accounting records, its 2018 beginning fund cash balances did not agree to the 2017 ending audited fund cash balances by fund type. As such, an adjustment was required, as noted in step 2, to reconcile the Cemetery's beginning fund cash balances to the prior audit report.
7. We inspected investments held at December 31, 2019 and December 31, 2018 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 and Charges for Services

We selected 10 cash receipts for sales of lots and charges for services from the year ended December 31, 2019 and 10 cash receipts for sales of lots and charges for services from the year ended 2018 recorded in the duplicate cash receipts book and:

- a. Agreed the receipt amount to the amount recorded in the Cash Journal Spreadsheet. The amounts agreed.
- b. Agreed the amount charged complied with rates in force during the period. We found no exceptions.
- c. Inspected the Cash Journal Spreadsheet to determine the receipt was posted to the proper account codes 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, 2017.
2. We inquired of management, and inspected the Cash Journal Spreadsheet for evidence of debt issued during 2019 or 2018 or debt payment activity during 2019 or 2018. There were no new debt issuances, nor any debt payment activity during 2019 or 2018.

Payroll Cash Disbursements

1. We selected one payroll check for five employees from 2019 and one payroll check for five employees from 2018 from the Payroll ledger and:
 - a. We compared the hours and pay rate, or salary recorded on the Payroll ledger to employees' biweekly timecards. We found no exceptions.
 - b. We recomputed gross and net pay and agreed it to the amount recorded in the Payroll ledger. We found no exceptions.
 - c. We inspected the Cash Journal Spreadsheet to determine the account codes to which the check was posted were reasonable based on the employees' duties as documented in the Employees' personnel file or prior year workpapers. We also inspected the Cash Journal Spreadsheet to determine the payment was posted to the proper year. We found no exceptions.
 - d. For any new employees selected, we inspected the employees' personnel files for the following information and compared it with the information used to compute gross and net pay related to this check.
 - i. Name
 - ii. Authorized salary or pay rate and department and fund to which the check should be charged

- iii. Retirement system, Federal, State & Local income tax withholding authorization and withholding.

We found no exceptions related to procedures i. – iii. above, except the retirement system enrollment form was not maintained for one employee. However, the payroll ledger did disclose retirement withholdings for this employee. We recommend the Cemetery maintain all documentation to support wages paid and deductions withheld.

- 2. We inspected the last remittance of tax and retirement withholdings for the year ended December 31, 2019 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 2019. We observed the following:

Withholding (plus employer share, where applicable)	Date Due	Date Paid	Amount Due	Amount Paid
Federal income taxes & Medicare (and social security, for employees not enrolled in pension system)	January 31, 2020	January 9, 2020	1,079.12	1,079.12
State income taxes	January 15, 2020	January 10, 2020	215.14	215.14
Local income tax	January 31, 2020	January 10, 2020	437.34	437.34
OPERS retirement	January 30, 2020	January 6, 2020	2,915.88	2,915.88

Non-Payroll Cash Disbursements

- 1. From the Cash Journal Spreadsheet, we re-footed checks recorded as General Fund disbursements for *Public Health and Welfare* for 2019. We found no exceptions.
- 2. We selected 10 disbursements from the Cash Journal Spreadsheet for the year ended December 31, 2019 and 10 from the year ended 2018 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 Journal Spreadsheet 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.

Sunshine Law Compliance

- 1. We obtained and inspected the Cemetery’s Public Records Policy to determine the policy did not limit the number of responses that may be made to a particular person, limit the number of responses during a specified period of time, or establish a fixed period of time before it will respond unless that period is less than eight hours. We found no exceptions.
- 2. We inquired with Cemetery management and determined that the Cemetery did not have any completed public records requests during the engagement period.
- 3. We inquired with Cemetery management and determined that the Cemetery did not have any denied public records requests during the engagement period.
- 4. We inquired with Cemetery management and determined that the Cemetery did not have any public records requests with redactions during the engagement period.
- 5. We inquired whether the Cemetery has a records retention policy, and if that policy is readily available to the public. We found no exceptions.

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6. We inspected written evidence that the Public Records Policy was provided to the records custodian/manager. We found an exception. We inquired with Cemetery management and determined that the Cemetery did not have written evidence that the public records policy was provided to the records custodian/manager.
7. We inspected the Cemetery's policy manual and determined the public records policy was included. We found no exceptions.
8. We inquired whether the Cemetery's Poster describing their Public Records Policy was displayed conspicuously in all branches of the Cemetery. We found no exceptions.
9. We inquired with Cemetery management and determined that the Cemetery did not have any applications for record disposal submitted to the Records Commission during the engagement period. However, per discussion with the Cemetery's management, it is apparent that old records have been destroyed by previous members of management without evidence that approval was obtained from the Records Commission.
10. We inquired with Cemetery management and determined that the Cemetery did not have any elected officials subject to the Public Records Training requirements during the engagement period.
11. We inspected the public notices for the public meetings held during the engagement period and determined the Cemetery did not notify the general public and news media of when and where meetings during the engagement period are to be held.
12. We inspected the minutes of public meetings during the engagement period and determined whether they were:
 - a. Prepared – a file is created following the date of the meeting
 - b. Filed – placed with similar documents in an organized manner
 - c. Maintained - retained, at a minimum, for the engagement period
 - d. Open to public inspection – available for public viewing or request.We found no exception.
13. We inspected the minutes from the engagement period and determined the following:
 - a. Executive sessions were only held at regular or special meetings.
 - b. The purpose for the meetings and going into an executive session (when applicable) correlated with one of the matters listed in Ohio Rev. Code Section 121.22(G).
 - c. Formal governing board actions were adopted in open meetings.We noted two exceptions where no purpose was given for going into executive session. We found no other exceptions.

Other Compliance

1. 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, regarding the filing of complete financial statements, as defined in AOS Bulletin 2015-007 in the Hinkle System. 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, 2019 and 2018 in the Hinkle system. There were no exceptions for 2018. The 2019 financial statements did not include the beginning or ending fund balance.
2. For all credit card accounts we obtained:
 - a list of all credit card account transactions.The Cemetery does not currently have a formal internal control policy for credit cards or a list of authorized users.
 - a. We selected 1 credit card transaction from each credit card account for testing. For selected transactions we inspected documentation to determine that:
 - i. Each transaction was supported with original invoices and for a proper public purpose.

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We found no exceptions.

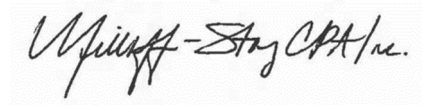
- b. We selected 3 credit card statements from each credit card account for testing. For selected statements we inspected documentation to determine that:
 - i. No unpaid beginning balance was carried forward to the current billing cycle,
 - ii. Ending statement balance was paid in full, and
 - iii. Statement contained no interest or late fees.

We found no exceptions.

The Cemetery has responded to the issues discussed in the report. You may obtain a copy of their responses from Christi Waybright, Fiscal Officer at (740)-532-2372.

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, 2019 and 2018, and certain compliance requirements related to these transactions and balances and is not suitable for any other purpose.



Millhuff-Stang, CPA, Inc.
Portsmouth, Ohio

April 28, 2020

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OHIO AUDITOR OF STATE
KEITH FABER



WOODLAND UNION CEMETERY

LAWRENCE 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
JULY 7, 2020**