



**PERRY**

**& Associates CPAs**

**PASSION** *Beyond the Numbers*

**WALNUT GROVE AND FLINT UNION CEMETERIES  
FRANKLIN COUNTY  
AGREED-UPON PROCEDURES  
FOR THE YEARS ENDED DECEMBER 31, 2024 - 2023**





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Columbus, Ohio 43215  
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Board of Trustees  
Walnut Grove and Flint Union Cemeteries  
5561 Milton Avenue  
Worthington, Ohio 43085

We have reviewed the *Independent Accountant's Report on Applying Agreed-Upon Procedures* of the Walnut Grove and Flint Union Cemeteries, Franklin County, prepared by Perry & Associates, Certified Public Accountants, A.C., for the period January 1, 2023 through December 31, 2024. 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 Walnut Grove and Flint Union Cemeteries is responsible for compliance with these laws and regulations.

KEITH FABER  
Ohio Auditor of State

Tiffany L. Ridenbaugh, CPA, CFE, CGFM  
Chief Deputy Auditor

October 15, 2025

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**WALNUT GROVE AND FLINT UNION CEMETERIES  
FRANKLIN COUNTY**

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**INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES**

Walnut Grove and Flint Union Cemeteries  
Franklin County  
5561 Milton Avenue  
Worthington, Ohio 43085

We have performed the procedures enumerated below on the Walnut Grove and Flint Union Cemeteries, Franklin County (the Cemeteries) receipts, disbursements and balances recorded in the cash basis accounting records for the years ended December 31, 2024 and 2023 and certain compliance requirements related to those transactions and balances, included in the information provided to us by the management of the Cemeteries. The Cemeteries are responsible for the receipts, disbursements and balances recorded in the cash basis accounting records for the years ended December 31, 2024 and 2023 and certain compliance requirements related to these transactions and balances included in the information provided to us by the Cemeteries.

The Board of Trustees and the management of the Cemeteries have agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of providing assistance in the evaluation of the Cemeteries' receipts, disbursements and balances recorded in their cash-basis accounting records for the years ended December 31, 2024 and 2023, and certain compliance requirements related to these transactions and balances. Additionally, the Auditor of State has agreed to and acknowledged that the procedures performed are appropriate to meet their purposes. No other party acknowledged the appropriateness of the procedures. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of the report and may not meet the needs of all users of the report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes. The sufficiency of the procedures is solely the responsibility of the parties specified in the 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.

For the purposes of performing these procedures, this report only describes exceptions exceeding \$10.

The procedures and the associated findings are as follows:

**Cash and Investments**

1. We recalculated the December 31, 2024 and December 31, 2023 bank reconciliations. We found no exceptions.
2. We agreed the January 1, 2023 beginning fund balances recorded for each fund in the Fund Ledger Report to the December 31, 2022 balances in the prior year audited statements. We found no exceptions. We also agreed the January 1, 2024 beginning fund balances for each fund recorded in the Fund Ledger Report to the December 31, 2023 balances in the Fund Ledger Report. We found no exceptions.

**Cash and Investments (continued)**

3. We agreed the 2024 and 2023 bank reconciliation as of December 31, 2024 and 2023 to the total fund cash balances reported in the Financial Report and the financial statements filed by the Cemeteries in the Hinkle System. The amounts agreed, however, in 2024, we noted a footing variance of \$404,466 due to a transfer of cash from one savings account to the checking account which was recorded to the Hinkle filing as revenue without a matching expense. We also noted a variance of \$16 due to bank service fees that were not included as expenditures. While the report did not foot, the ending balance was still accurate. An adjustment was not proposed to the client's system to correct this as it was correct in the system.
4. We confirmed the December 31, 2024 bank account balances with the Cemeteries' financial institutions and Ohio Pooled Collateral System. We found no exceptions. We also agreed the confirmed balances to the amounts appearing in the December 31, 2024 bank reconciliation without exception.
5. We selected all reconciling debits (such as outstanding checks) from the December 31, 2024 bank reconciliation:
  - a. We traced each debit to the subsequent January bank statement. We noted one outstanding check of \$13 that per inquiry with client was a lost check. This check was voided and reissued in June, 2025. We have recommended that the Cemeteries void and reissue the check outstanding check.
  - b. We traced the amounts and dates to the check register and determined the debits were dated prior to December 31. We found no exceptions.
6. We inspected investments held at December 31, 2024 and December 31, 2023 to determine that they:
  - a. Were of a type authorized by Ohio Rev. Code §§ 135.13, 135.14, 135.144 or 135.145. We found no exceptions.
  - b. Mature within the prescribed time limits noted in Ohio Rev. Code § 135.13, or 135.14. We found no exceptions.

**Intergovernmental and Other Confirmable Cash Receipts**

1. We confirmed the amounts paid from Sharon Township during 2024 and 2023, as documented on Township remittance forms dated 1/23/23, 2/3/23, 4/28/23, 6/28/23, 9/1/23, 4/17/24, 5/20/24, 9/20/24, 10/30/24, and 12/20/24 to the Cemetery Receipt Journal. We found no exceptions.
  - a. We inspected the Receipt Journal to determine whether these receipts were allocated to the proper account codes. We found no exceptions.
  - b. We inspected the Receipt Journal to determine whether the receipts were recorded in the proper year. We found no exceptions.
2. We confirmed the total amount paid from the Ohio Office of Budget and Management during 2024, as documented on the Grant agreement dated July 25, 2024 to the Cemeteries' Receipt Register Report. We found no exceptions.
  - a. We inspected the Receipt Register Report to determine whether these receipts were allocated to the proper account codes. We found no exceptions.
  - b. We inspected the Receipt Register Report to determine whether the receipts were recorded in the proper year. 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, 2024 and 10 cash receipts for sales of lots and charges for services from the year ended 2023 recorded in the duplicate cash receipts book and:

- a. Agreed the receipt amount to the amount recorded in the Receipt Register Report. The amounts agreed.
- b. Agreed the amount charged complied with rates in force during the period. We found no exceptions.
- c. Inspected the Receipt Register Report 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 report disclosed no debt outstanding as of December 31, 2022.
2. We inquired of management and inspected the Receipt Register Report and Payment Register Detail Report for evidence of debt issued during 2024 or 2023 or debt payment activity during 2024 or 2023. There were no new debt issuances, nor any debt payment activity during 2024 or 2023.

### Payroll Cash Disbursements

1. We selected 1 payroll check for 5 employees from 2024 and 1 payroll check for 5 employees from 2023 from the WG&Flint Payroll Report and:
  - a. We compared the hours and pay rate, or salary recorded in the WG&Flint Payroll Report to supporting documentation (timecard, legislatively or statutorily-approved rate or salary). We found no exceptions.
  - b. We recomputed gross and net pay and agreed it to the amount recorded in the payroll register. We found no exceptions.
  - c. We inspected the fund and account codes to which the check was posted to determine the posting was allowable based on the employees' duties as documented in the employees' personnel files. We found no exceptions.
  - d. We confirmed the payment was posted to the proper year. We found no exceptions.
2. We inspected the last remittance of tax and retirement withholdings for the year ended December 31, 2024 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 2024. We observed the following:

<b>Withholding (plus employer share, where applicable)</b>	<b>Date Due</b>	<b>Date Paid</b>	<b>Amount Due</b>	<b>Amount Paid</b>
Federal income taxes & Medicare (and social security, for employees not enrolled in pension system)	January 31, 2025	December 26, 2024	\$4,003.40	\$4,003.40
State income taxes	January 15, 2025	January 9, 2025	\$264.40	\$264.40
City of Worthington Income Tax	January 15, 2025	January 9, 2025	\$203.82	\$203.82
OPERS retirement	January 30, 2025	January 9, 2025	\$1,956.55	\$1,956.55

We found no exceptions.

### **Non-Payroll Cash Disbursements**

1. From the Payment Register Detail Report, we re-footed checks recorded as disbursements for Utilities for 2024. We found no exceptions.
2. We selected 10 disbursements from the Payment Register Detail Report for the year ended December 31, 2024 and 10 from the year ended 2023 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 Payment Register 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.

### **Sunshine Law Compliance**

1. We obtained and inspected the Cemeteries' Public Records Policy to determine the policy was in accordance with Ohio Rev. Code §§ 149.43(E)(2) and 149.43(B)(7)(c) and 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.
  - a. We inquired with the Cemeteries' management and determined that the Cemeteries did not have any completed public records requests during the engagement period.
  - b. The Cemeteries did not have any denied public records requests during the engagement period.
  - c. The Cemeteries did not have any public records requests with redactions during the engagement period.
3. We inquired whether the Cemeteries had a records retention schedule and observed that it was readily available to the public as required by Ohio Rev. Code § 149.43(B)(2). We found no exceptions.
4. We inspected written evidence that the Public Records Policy was provided to the records custodian/manager as required by Ohio Rev. Code § 149.43(E)(2). We found no exceptions.
5. We inspected the Cemeteries' policy manual and determined the public records policy was included as required by Ohio Rev. Code § 149.43(E)(2). We found no exceptions.
6. We observed that the Cemeteries' poster describing their Public Records Policy was displayed conspicuously in all branches of the Township as required by Ohio Rev. Code § 149.43(E)(2). We found no exceptions.
7. We inquired with the Cemeteries' Management and determined that the Cemeteries did not have any applications for record disposal submitted to the Records Commission during the engagement period.
8. We inspected individual proof of attendance and determined whether each elected official in accordance with Ohio Rev. Code § 149.43(E)(1) (or his/her designee) successfully attended a certified three-hour Public Records Training for each term of office as required by Ohio Rev. Code § 109.43(B). We found no exceptions.

**Sunshine Law Compliance (continued)**

9. We inspected the public notices for the public meetings held during the engagement period and determined the Township notified the general public and news media of when and where meetings during the engagement period were to be held as required by Ohio Rev. Code § 121.22(F). We found no exceptions.
10. We inspected the minutes of public meetings during the engagement period in accordance with Ohio Rev. Code § 121.22(C) 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 exceptions
11. We inspected the minutes from the engagement period in accordance with Ohio Rev. Code § 121.22(G) 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 § 121.22(G).
  - c. Formal governing board actions were adopted in open meetings.We found no exceptions.

**Other Compliance**

1. Ohio Rev. Code § 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 Cemeteries 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, 2024 and 2023 in the Hinkle system. We found no exceptions.

We were engaged by the Cemeteries to perform this agreed-upon procedures engagement and conducted our engagement in accordance with the attestation standards established by the AICPA and the Comptroller General of the United States' *Government Auditing Standards*. We were not engaged to, and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the Cemeteries' 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.

We are required to be independent of the Cemeteries and to meet our ethical responsibilities, in accordance with the ethical requirements established by the Comptroller General of the United States' *Government Auditing Standards* related to our agreed upon procedures engagement.



**Perry and Associates**  
Certified Public Accountants, A.C.  
Marietta, Ohio

August 13, 2025

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# OHIO AUDITOR OF STATE KEITH FABER



## WALNUT GROVE AND FLINT UNION CEMETERIES

### FRANKLIN COUNTY

#### AUDITOR OF STATE OF OHIO CERTIFICATION

This is a true and correct copy of the report, which is required to be filed pursuant to Section 117.26, Revised Code, and which is filed in the Office of the Ohio Auditor of State in Columbus, Ohio.



Certified for Release 11/6/2025

65 East State Street, Columbus, Ohio 43215  
Phone: 614-466-4514 or 800-282-0370

This report is a matter of public record and is available online at  
[www.ohioauditor.gov](http://www.ohioauditor.gov)