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*ALGER & ASSOCIATES, LLC*



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UNION CEMETERY

TUSCARAWAS COUNTY, OHIO

**AGREED-UPON PROCEDURES**

The letters 'A&A' are rendered in a large, light green, gothic-style font. They are positioned behind the text 'AGREED-UPON PROCEDURES', which is written in a bold, black, sans-serif font.

FOR THE YEAR ENDED

DECEMBER 31, 2010 & 2009





# Dave Yost • Auditor of State

Board of Trustees  
Union Cemetery  
227 W 7th Street  
Uhrichsville, Ohio 44683

We have reviewed the *Independent Accountants' Report on Applying Agreed-Upon Procedures* of Union Cemetery, Tuscarawas County, prepared by Alger & Associates, LLC, for the period January 1, 2009 through December 31, 2010. Based upon this review, we have accepted these reports 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. Union Cemetery is responsible for compliance with these laws and regulations.

A handwritten signature in black ink that reads "Dave Yost".

Dave Yost  
Auditor of State

April 26, 2011

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UNION CEMETERY  
TUSCARAWAS COUNTY

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# ALGER & ASSOCIATES, LLC

Certified Public Accountants

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

Union Cemetery  
Tuscarawas County  
227 W 7<sup>th</sup> St  
Uhrichsville Ohio 44683

We have performed the procedures enumerated below, with which the Board of Trustees and the management of Union Cemetery (the Cemetery) and the Auditor of State 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, 2010 and 2009, 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 and Investments

1. We tested the mathematical accuracy of the December 31, 2010 and December 31, 2009 bank reconciliations. We found no exceptions.
2. We could not agree the January 1, 2009 beginning balance recorded in the Cash Journal to the December 31, 2008 balances in the prior year audited financial statements. The prior audit report's ending balance, for the General Fund and Bequest Fund was \$113,840 and \$35,849 respectively for a combined fund balance of \$149,689. The Cemetery's January 1, 2009 ledgers reflect the General Fund and Bequest Fund was \$115,115 and \$34,569 respectively for a combined fund balance of \$149,684. The Cemetery's December 31, 2008 and January 1, 2009 ledger balances agree. The difference for the combined funds is \$5. The prior audit report did not reflect any restatement of fund balances.
3. We agreed the totals per the bank reconciliations to the total of the December 31, 2010 and 2009 fund cash balances reported in the Cash Journal. The amounts agreed.

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Delaware, OH 43015  
(740) 816-2961

4. We confirmed the December 31, 2010 and 2009 bank account balances with the Cemetery's financial institutions. We found no exceptions. We also agreed the confirmed balances to the amounts appearing in the December 31, 2010 and 2009 bank reconciliation without exception.
5. We selected five outstanding checks haphazardly from the December 31, 2010 and five outstanding checks from the December 31, 2009 bank reconciliation:
  - a. We traced each check to the debit appearing in the subsequent January bank statement. We found no exceptions.
  - b. We traced the amounts and date written to the check register, to determine the checks were dated prior to December 31. We noted no exceptions.

The Fiscal Officer maintained outstanding checks that were dated as far back as ten years. Checks that are over a year old should go to the unclaimed funds for five years and then return to the fund the check was originated.

6. We tested investments held at December 31, 2010 and December 31, 2009 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 noted no exceptions.

#### **Property Taxes, Intergovernmental and Other Confirmable Cash Receipts**

1. We selected all property tax receipts from the *Statement of Semiannual Apportionment of Taxes* (the Statement) for 2010 and all from 2009:
  - a. We traced the gross receipts from the *Statement* to the amount recorded in the Cash Journal. The amounts agreed.
  - b. We determined whether the receipt was allocated to the proper fund(s) as required by Ohio Rev. Code Sections 5705.05-.06 and 5705.10. We found no exceptions
  - c. We determined whether the receipt was recorded in the proper year. The receipt was recorded in the proper year.
2. We scanned the Cash Journal to determine whether it included the proper number of tax receipts for 2010 and 2009:
  - a. Two personal property tax receipts
  - b. Two real estate tax receiptsWe noted the Cash Journal included the proper number of tax settlement receipts for each year.
3. We selected all the receipts from the State Distribution Transaction Lists (DTL) from 2010 and all the receipts from 2009.
  - a. We compared the amount from the DTL to the amount recorded in the Receipt Register Report. The amounts agreed.
  - b. We determined whether these receipts were allocated to the proper account code(s). We found no exceptions.



- c. We determined whether the receipts were recorded in the proper year. We found no exceptions.

#### **Sales of Lots and Charges for Services**

We haphazardly selected ten cash receipts for sales of lots from the year ended December 31, 2010 and ten cash receipts for sales of lots from the year ended 2009 recorded in the duplicate cash receipts book and determined whether the:

- a. Receipt amount agreed to the amount recorded in the Receipt Register Report. 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.

#### **Payroll Cash Disbursements**

1. We haphazardly selected one payroll check for five employees from 2010 and one payroll check for five employees from 2009 from the Check Register and determined whether the following information in the minute record was consistent with the information used to compute gross and net pay related to this check:
  - a. Name
  - b. Authorized salary or pay rate
  - c. Department(s) and fund(s) 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.)

We found no exceptions related to step a.- e. above. – f. above.

2. We tested the checks we selected in step 1, as follows:
  - a. We compared the hours and pay rate, or salary amount used in computing gross pay to 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 payroll register. We found no exceptions.
  - c. We determined whether the account code(s) to which the check was posted was reasonable based on the employees. We also determined whether the payment was posted to the proper year. We found no exceptions.

3. We scanned the last remittance of tax and retirement withholdings for the year ended December 31, 2010 to determine whether remittances were timely paid, and that the amounts paid agreed to the amounts withheld during the final withholding period during 2010. We noted the following:

<b>Withholding</b>	<b>Date Due</b>	<b>Date Paid</b>	<b>Amount Withheld</b>	<b>Amount Paid</b>
Federal income taxes	January 31, 2011	January 1, 2011	\$293.65	\$293.65
State income taxes	January 15, 2011	December 31, 2010	\$105.40	\$105.40
Local income tax	January 15, 2011	December 31, 2010	\$107.90	\$107.90
OPERS retirement (withholding plus employee share)	January 30, 2011	December 31, 2010	\$612.35	\$612.35

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

1. For the Check Register Detail report, we re-footed checks recorded as disbursements for 2010. We found no exceptions.
2. We agreed total disbursements (non-payroll and payroll) from the Cash Journal for the years ended December 31, 2010 and 2009 to the total disbursements recorded in the check register. We found no exceptions.
3. We haphazardly selected ten disbursements from the Check Register for the year ended December 31, 2010 and ten from the year ended 2009 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 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 nineteen instances where the certification date was after the vendor invoice date. Ohio Rev. Code Section 5705.41(D) requires certifying at the time of a commitment, which should precede the invoice date or with a then-and-now certification.

### Compliance – Budgetary

1. We were unable to compare the total from the *Certificate of the Total Amount From All Sources Available For Expenditures and Balances*, required by Ohio Rev. Code Section 5705.36(A)(1), to the amounts recorded in the Revenue Status Report for the General and Bequest fund for the years ended December 31, 2010 and 2009. We found the fiscal officer does not maintain a Revenue Status Report. We recommend that the Fiscal Officer maintain a Revenue Status Report and record the estimated resources for budgeting and monitoring purposes.
2. We scanned the appropriation measures adopted for 2010 and 2009 to determine whether, for the General and the Bequest fund, the Trustees appropriated separately for “each office, department, and division, and within each, the amount appropriated for personal services,” as is required by Ohio Rev. Code Section 5705.38(C). We found no exceptions.
3. We were unable to compare total appropriations required by Ohio Rev. Code Sections 5705.38 and 5705.40, to the amounts recorded in the Appropriation Ledger for 2010 and 2009 for the General and Bequest funds. We found the fiscal officer does not maintain an Appropriation Ledger. We recommend the Fiscal Officer maintain an Appropriation Ledger and record the appropriation measures in the Appropriation Ledger for budgeting and monitoring purposes.
4. Ohio Rev. Code Section 5705.39 prohibits appropriations from exceeding the certified resources. We compared total appropriations to total certified resources for the General and Bequest funds for the years ended December 31, 2010 and 2009. We noted that General and Bequest funds appropriations for 2009 exceeded total certified resources by \$78,759 and \$10,000 respectively, contrary to Ohio Rev. Code Section 5705.39. The Trustees should not pass appropriations exceeding certified resources. Allowing this to occur could cause the District to incur fund balance deficits.
5. Ohio Rev. Code Section 5705.41(B) prohibits expenditures (disbursements plus certified commitments) from exceeding appropriations. We compared total expenditures to total appropriations for the years ended December 31, 2010 and 2009 for the General and Bequest funds, as recorded on the appropriations approved by the Trustees in the minutes. We noted that expenditures did not exceed appropriations.
6. Ohio Rev. Code Section 5705.09 requires establishing separate funds to segregate externally-restricted resources. We scanned the Cash Journal for evidence of new restricted receipts requiring a new fund during December 31, 2010 and 2009. We also inquired of management regarding whether the Cemetery received new restricted receipts. We noted no evidence of new restricted receipts for which Ohio Rev. Code Section 5705.09 would require the Cemetery to establish a new fund.

7. We scanned the 2010 and 2009 Cash Journal for evidence of interfund transfers exceeding \$10 which Ohio Rev. Code Sections 5705.14 -- .16 restrict. We found no evidence of transfers these Sections prohibit, or for which Section 5705.16 would require approval by the Tax Commissioner and Court of Common Pleas.
8. We inquired of management and scanned the Cash Journal to determine whether the Cemetery elected to establish reserve accounts permitted by Ohio Rev. Code Section 5705.13. We noted the Cemetery had an established reserve account from prior years.

We noted the Cemetery had established a budget stabilization reserve account within the General Fund. The Cemetery did not properly exclude this balance from its unencumbered General Fund balance when certifying carryover balances available for appropriation at December 31, 2010 and 2009.

#### **Compliance – Contracts & Expenditures**

We inquired of management and scanned the Check Register report for the years ended December 31, 2010 and 2009 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.

Officials' Response – The Officials did not respond to this report

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 the Auditor of State and is not intended to be, and should not be used by anyone other than these specified parties.

**ALGER & ASSOCIATES, LLC**  
March 19, 2011



# Dave Yost • Auditor of State

**UNION CEMETERY**

**TUSCARAWAS 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 10, 2011**