



**WHARTON RICHLAND UNION CEMETERY  
WYANDOT COUNTY**

**AGREED-UPON PROCEDURES**

**FOR THE YEARS ENDED DECEMBER 31, 2010 AND 2009**



**Dave Yost • Auditor of State**





# Dave Yost • Auditor of State

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

Wharton Richland Union Cemetery  
Wyandot County  
P.O. Box 266  
Wharton, Ohio 43359

We have performed the procedures enumerated below, with which the Board of Trustees and the management of Wharton Richland Union Cemetery, Wyandot County, Ohio, (the Cemetery) 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 agreed the January 1, 2009 beginning fund balance recorded in the Fund Transaction Journal to the December 31, 2008 balance in the prior year audited statements. We found no exceptions.
3. We agreed the totals per the bank reconciliations to the total of the December 31, 2010 and 2009 cash balances reported in the Fund Transaction Journal. We noted an unreconciled difference of \$20 at December 31, 2010.

### Officials' Response

When a lot is purchased some of that money is to be put in the endowment bank account, which we do not use any of the deposited endowment amounts for any purpose. The bank will not allow the clerk to receive cash back on a deposited check. So at a later date the general checking account is to transfer the endowment amount (\$20) to the endowment account which has not been done. We do not include the endowment account in the reconciliation to the General Fund, we keep it separate. The Auditor of State's Office stated that we could add the bank accounts together or continue to maintain them separately; however, in order to reconcile to the General Fund they add the two bank accounts together.

### **Cash and Investments (Continued)**

4. We confirmed the December 31, 2010 bank account balances with the Cemetery's financial institution. We also agreed the confirmed balances to the amounts appearing in the December 31, 2010 bank reconciliation. We found no exceptions.
5. We selected all reconciling debits (outstanding checks) from the December 31, 2010 bank reconciliation:
  - a. We traced each debit to the subsequent bank statements. We found no exceptions.
  - b. We traced the amounts and dates written to the check register, to determine the debits were dated prior to December 31. We noted no exceptions.
6. We selected the reconciling credit (deposit in transit) from the December 31, 2010 bank reconciliation:
  - a. We traced the credit to the subsequent January bank statement. We found no exceptions.
  - b. We agreed the credit amount to the Fund Transaction Journal. The credit was recorded as a December receipt for the same amount recorded in the reconciliation.
7. 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.

### **Intergovernmental Cash Receipts**

1. We agreed amounts paid from Richland Township and Wharton Village during 2010 and 2009, as confirmed with the respective clerks, to the Cemetery Fund Transaction Journal. We found no exceptions.
  - a. We determined whether these receipts were allocated to the proper account code. We found no exceptions.
  - b. We determined whether the receipts were recorded in the proper year. We found no exceptions.

### **Charges for Services**

We haphazardly selected 10 cash receipts for charges for services from the year ended December 31, 2010 and all 7 cash receipts for charges for services 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 Fund Transaction Journal. 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.

### **Debt**

1. The prior audit report disclosed no debt outstanding as of December 31, 2008.
2. We inquired of management and scanned the Fund Transaction Journal for evidence of debt issued during 2010 or 2009 or debt payment activity during 2010 or 2009. We noted no new debt issuances or any debt payment activity during 2010 or 2009.

**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 Fund Transaction Journal and:
  - a. We compared the hours and pay rate, or salary recorded in the Fund Transaction Journal 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 payroll register. We found no exceptions.
  - c. We determined whether the account code to which the check was posted were reasonable based on the employees' duties as documented in the minute record. We also determined whether the payment was posted to the proper year. We found no exceptions.
  
2. For any new employees selected in step 1 we 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 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.)

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

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 if the amounts paid agreed to the amounts withheld, plus the employer's share where applicable, during the final withholding period of 2010. We noted 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	January 31, 2011	January 27, 2011	\$2	\$2
State income taxes	January 15, 2011	January 27, 2011	\$4	\$4
Local income tax	January 31, 2011	January 27, 2011	\$50	\$50
OPERS retirement	January 30, 2011	January 27, 2011	\$98	\$98

As noted above, the Cemetery did not pay the State income tax amount due as required by Ohio Rev. Code Sections 145.47 and 145.48 by January 15, 2011.

### Non-Payroll Cash Disbursements

1. From the Fund Transaction Report, we re-footed checks recorded as disbursements for *contracts* – *services* for 2010. We found no exceptions.
2. We haphazardly selected ten disbursements from the Fund Transaction Ledger 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 Fund Transaction Ledger and to the names and amounts on the supporting invoices. We found no exceptions.
  - c. We found one payment of \$100 for the State's Cooperative Purchasing Program membership fee that was recorded as *office*, but should have been recorded as *miscellaneous*. We found no other exceptions. However, because we did not test all nonpayroll disbursements, our report provides no assurance regarding whether or not other similar errors occurred.

#### **Officials' Response**

One payment of \$100 for the State's Cooperative Purchasing Program membership fee was recorded as an *office* expenditure in 2009, but it should have been recorded as *miscellaneous*. The clerk was not sure where it was to be recorded due to it being a purchasing contract. The clerk will record this expenditure as a contingency expenditure, which is *miscellaneous* as per the Auditor of State's Office.

### Compliance – Contracts & Expenditures

We inquired of management and scanned the Fund Transaction Journal 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.

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, the Board of Trustees, and others within the Cemetery, and is not intended to be, and should not be used by anyone other than these specified parties.



**Dave Yost**  
Auditor of State

July 28, 2011



# Dave Yost • Auditor of State

WHARTON RICHLAND UNION CEMETERY

WYANDOT 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 16, 2011