



Dave Yost • Auditor of State





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

Wauseon Union Cemetery  
Fulton County  
5736 County Road 15-1  
Wauseon, Ohio 43567

We have performed the procedures enumerated below, with which the Board of Trustees and the management of Wauseon Union Cemetery, Fulton 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, 2012 and 2011, 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, 2012 and December 31, 2011 bank reconciliations. We found no exceptions.
2. We agreed the January 1, 2011 beginning balance recorded in the Statement of Cash Flows Report to the December 31, 2010 balances in documentation in the prior year Agreed-Upon Procedures working papers. We found no exceptions. We also agreed the January 1, 2012 beginning fund balance recorded in the Statement of Cash Flows Report to the December 31, 2011 balances in the Statement of Cash Flows Report. We found no exceptions.
3. We agreed the totals per the bank reconciliations to the total of the December 31, 2012 and 2011 cash balances reported in the Statement of Cash Flows Report. The amounts agreed.
4. We confirmed the December 31, 2012 bank account balances with the Cemetery's financial institutions. We found no exceptions. We also compared the confirmed balances to the amounts appearing in the December 31, 2012 bank reconciliation with the following exception noted. The confirmed balance of a certificate of deposit was \$34.67 higher than the reconciled balance. The fiscal officer did not record \$34.67 in accrued interest earned on the certificate of deposit until 2013. Interest amounts should be recorded as revenue when accrued by the financial institution.
5. We selected five reconciling debits (such as outstanding checks) haphazardly from the December 31, 2012 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. We noted no exceptions.
6. We tested investments held at December 31, 2012 and December 31, 2011 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 Confirmable Cash Receipts**

We agreed amounts paid from Clinton Township as documented on the Township remittance forms during 2012 and 2011 to the Cemetery Deposit Detail Report. We found no exceptions.

- a. We determined whether these receipts were allocated to the proper account codes. We found no exceptions.
- b. 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 10 cash receipts for sales of lots and charges for services from the year ended December 31, 2012 and 10 cash receipts for sales of lots and charges for services from the year ended December 31, 2011 recorded in the duplicate cash receipts book and determined whether the:

- a. Receipt amount agreed to the amount recorded in the Deposit Detail 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 codes, and was recorded in the proper year. We found no exceptions.

### **Debt**

- 1. The prior agreed-upon procedures documentation disclosed no debt outstanding as of December 31, 2010.
- 2. We inquired of management, and scanned the Deposit Detail Report and Check Register Detail Report for evidence of debt issued during 2012 or 2011 or debt payment activity during 2012 or 2011. We noted no new debt issuances or any debt payment activity during 2012 or 2011.

### **Payroll Cash Disbursements**

- 1. We haphazardly selected one payroll check for all four employees from 2012 and one payroll check for all four employees from 2011 from the Payroll Stubs Reports and:
  - a. We compared the hours and pay rate, or salary recorded in the Payroll Stubs Reports 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. We scanned the last remittance of tax and retirement withholdings for the year ended December 31, 2012 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 2012. 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 and Medicare	January 31, 2013	December 29, 2012	\$1,259.66	\$1,259.66
State income taxes	January 15, 2013	December 29, 2012	503.03	503.03
Local income tax	January 31, 2013	December 29, 2012	214.89	214.89
OPERS retirement	January 31, 2013	December 29, 2012	613.67	613.67
School District	January 31, 2013	December 29, 2012	17.49	17.49

**Non-Payroll Cash Disbursements**

We haphazardly selected ten disbursements from the Check Register Detail Report for the year ended December 31, 2012 and ten from the year ended December 31, 2011 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 Check 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.

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, those charged with governance, and others within the Cemetery, and is not intended to be, and should not be used by anyone other than these specified parties.

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive style with a large, looping "D" and "Y".

**Dave Yost**  
Auditor of State

August 21, 2013



# Dave Yost • Auditor of State

**WAUSEON UNION CEMETERY**

**FULTON 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  
SEPTEMBER 5, 2013**