



Dave Yost • Auditor of State

**WOODLAWN UNION CEMETERY
MEDINA COUNTY**

TABLE OF CONTENTS

TITLE	PAGE
Independent Accountants' Report on Applying Agreed-Upon Procedures.....	1

This page intentionally left blank.



Dave Yost • Auditor of State

INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Woodlawn Union Cemetery
Medina County
200 College Street
P.O. Box 494
Wadsworth, Ohio 44282

We have performed the procedures enumerated below, with which the Board of Trustees and the management of the Woodlawn Union Cemetery, Medina 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, 2015 and 2014, 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

1. We tested the mathematical accuracy of the December 31, 2015 and December 31, 2014 bank reconciliations. We found no exceptions.
2. We agreed the January 1, 2014 beginning balance recorded in the Check Register and Investments Spreadsheet to the December 31, 2013 balances in the prior year audited statements. We found no exceptions. We also agreed the January 1, 2015 beginning fund balances recorded in the Check Register and Investments Spreadsheet to the December 31, 2014 balances in the Check Register and Investments Spreadsheet. We found no exceptions.
3. We agreed the totals per the bank reconciliations to the total of the December 31, 2015 and 2014 cash balances reported in the Check Register. The amounts agreed.
4. We confirmed the December 31, 2015 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, 2015 bank reconciliation without exception.
5. We selected five reconciling debits (such as outstanding checks) haphazardly from the December 31, 2015 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.

Intergovernmental and Other Confirmable Cash Receipts

1. We agreed amounts paid from the City of Wadsworth during 2015 and 2014, as documented on the City remittances dated February 3, 2014, August 6, 2014, January 26, 2015, and August 3, 2015 to the Cemetery Profit & Loss Detail Report. 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.
2. We agreed amounts paid from the Wadsworth Township during 2015 and 2014, as documented on the Township remittances dated January 23, 2014, July 29, 2014, February 11, 2015, and July 13, 2015 to the Cemetery Profit & Loss Detail Report. 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.
3. We agreed amounts paid from the Sacred Heart Church during 2015 and 2014, as documented on the Church remittances dated January 9, 2014 and January 13, 2015 to the Cemetery Profit & Loss Detail Report. 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.

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, 2015 and 10 cash receipts for sales of lots and charges for services from the year ended December 31, 2014 recorded in the duplicate cash receipts book and determined whether the:

- a. Receipt amount agreed to the amount recorded in the Profit & Loss 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 code, 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, 2013.
2. We inquired of management, and scanned the Profit & Loss Detail Report for evidence of debt issued during 2015 or 2014 or debt payment activity during 2015 or 2014. We noted no new debt issuances, nor any debt payment activity during 2015 or 2014.

Payroll Cash Disbursements

1. We haphazardly selected one payroll check for five employees from 2015 and one payroll check for five employees from 2014 from the Payroll Summary Report and:
 - a. We compared the hours and pay rate, or salary recorded in the Payroll Period Report to supporting documentation (timecard or legislatively-approved rate or salary). We found in 2014 where an employee did not have a legislatively-approved rate or salary. We also found two instances in 2015 where a trustee and an employee did not have a legislatively-approved rate or salary. Because we did not test all payroll checks, our report provides no assurance whether or not other similar errors occurred.

We obtained subsequent assurance from management indicating the amount paid to the aforementioned employees was the Board's intention and the Board inadvertently failed to approve and document this rate in its minutes. Additionally, the amount paid to the Trustees equaled the maximum allowable salary provided for by Ohio Revised Code Section 759.31. The Cemetery should ensure all future pay rates are clearly approved by the Board and documented in the minutes.
 - b. 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 employees' personnel files and 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 steps a. – f. above.

3. We scanned the last remittance of tax and retirement withholdings for the year ended December 31, 2015 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 2015. We noted the following:

Withholding (plus employer share, where applicable)	<u>Date Due</u>	<u>Date Paid</u>	<u>Amount Due</u>	<u>Amount Paid</u>
Federal income taxes & Medicare (and social security, for employees not enrolled in pension system)	January 31, 2016	January 6, 2016	\$1,680.00	\$1,680.00
State income taxes	January 15, 2016	January 5, 2016	\$347.87	\$347.87
Local income tax	January 13, 2016	December 31, 2015	\$174.01	\$174.01
OPERS retirement	January 30, 2016	January 6, 2016	\$2,179.09	\$2,179.09

Non-Payroll Cash Disbursements

1. We haphazardly selected ten disbursements from the Profit & Loss Detail Report for the year ended December 31, 2015 and ten from the year ended December 31, 2014 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 Profit & Loss Detail Report and to the names and amounts on the supporting invoices. We noted the dates on two of the cancelled checks did not agree to the check date recorded in the Profit & Loss Detail Report. Because we did not test all non-payroll checks, our report provides no assurance whether or not other similar errors occurred. The Cemetery should ensure check dates agree to the ledger.
 - c. The payment was posted to a proper account code. We found no exceptions.

Other Compliance

1. Ohio Rev. Code Section 117.38 requires entities to file their financial information in the HINKLE system formerly known as the Annual Financial Data Reporting System (AFDRS) within 60 days after the close of the fiscal year. We reviewed AFDRS to verify the Cemetery filed their financial information within the allotted timeframe for the years ended December 31, 2015 and 2014. No exceptions noted.

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.



Dave Yost
Auditor of State

Columbus, Ohio

May 9, 2016



Dave Yost • Auditor of State

WOODLAWN UNION CEMETERY

MEDINA 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 31, 2016**