



**GROVE CEMETERY ASSOCIATION
HARDIN COUNTY**

AGREED UPON PROCEDURES

FOR THE YEARS ENDED DECEMBER 31, 2016-2015



Dave Yost • Auditor of State



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INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Grove Cemetery Association
Hardin County
15443 St. Rt. 309
Kenton, Ohio 43326

We have performed the procedures enumerated below, with which the Board of Trustees and the management of Grove Cemetery Association (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, 2016 and 2015, 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, 2016 and December 31, 2015 bank reconciliations. We found no exceptions.
2. We agreed the January 1, 2015 beginning fund balances recorded in the Fund Ledger Report to the December 31, 2014 balances in the prior year audited statements. We found no exceptions. We also agreed the January 1, 2016 beginning fund balances recorded in the Fund Ledger Report to the December 31, 2015 balances in the Fund Ledger Report. We found no exceptions.
3. We agreed the totals per the bank reconciliations to the total of the December 31, 2016 and 2015 cash balances reported in the Fund Status Reports. The amounts agreed.
4. We confirmed the December 31, 2016 bank savings account balance with the Cemetery's financial institution. We found no exceptions. We observed the year-end bank checking account balance on the financial institution's website. The balance agreed. We also agreed the confirmed checking account and observed savings account balance to the amounts appearing in the December 31, 2016 bank reconciliation without exception.
5. We inspected the Fund Status Report to determine whether the Finding For Adjustment identified in the prior audit report, which required the Retirement Obligations Fund to be classified as a Special Revenue Fund instead of a Capital Projects Fund and required the Endowment Fund to be classified as a Private Purpose Trust Fund instead of a Permanent Fund, was properly posted to the report. We found no exceptions.

Cash (Continued)

6. We tested interbank account transfers occurring in December of 2016 to determine if they were properly recorded in the accounting records and on each bank statement. We found no exceptions.

Intergovernmental and Other Confirmable Cash Receipts

1. We selected an intergovernmental receipt (property taxes and related reimbursements levied to support the Cemetery) from the City of Kenton, Pleasant Township, Goshen Township, and Buck Township for 2016 and one from 2015:
 - a. We traced the receipts from the Settlement sheets to the amount recorded in the Receipt Register Report. 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 Receipt Register Report to determine whether it included at least four intergovernmental receipts (property taxes and related reimbursements) from the City of Kenton, Pleasant Township, Goshen Township, and Buck Township for 2016 and 2015. We noted the Receipts Register Report included the proper number of receipts for each year.

Charges for Services

We haphazardly selected 10 cash receipts for sales of lots and opening and closings from the year ended December 31, 2016 and 10 cash receipts for sales of lots from the year ended 2015 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 the following exception:

Receipt Number 110-2015 in the amount of \$600, recorded on September 1, 2015 for a weekend opening and closing on August 15, 2015, did not reflect the correct rate. The Grove Cemetery Priced Effective March 3, 2015, states that a weekend burial for a resident is \$850.

In accordance with the foregoing facts, and pursuant to Ohio Revised Code § 117.28, a finding for recovery for public money that is due but has not been collected in the amount of \$250, is hereby issued against Roger Crowe, Fiscal Officer, and in favor of the Grove Cemetery Association General Fund.

This finding was repaid by Stout-Crates Funeral Home on March 21, 2017 and recorded with Receipt Number 39-2017.

Periodically the Fiscal Officer and Trustees should review the fees collected to help ensure they comply with the approved rates.

However, because we did not test all receipts, our report provides no assurance regarding whether or not other similar errors occurred.

Charges for Services (Continued)

- c. Receipt was posted to the proper account code(s), 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, 2014.
2. We inquired of management, and scanned the Receipt Register Report and Payment Register Detail Report for evidence of debt issued during 2016 or 2015 or debt payment activity during 2016 or 2015. We noted no new debt issuances, nor any debt payment activity during 2016 or 2015.

Payroll Cash Disbursements

1. We haphazardly selected one payroll check for five employees from 2016 and one payroll check for five employees from 2015 from the Employee Detail Adjustment Report and:
 - a. We compared the hours and pay rate, or salary recorded in the Employee Detail Adjustment Report to supporting documentation (timecard or legislatively-approved rate or salary). We found no exceptions.
 - b. We determined whether the account code(s) to which the check was posted were reasonable based on the employees' duties as documented in the employees' personnel file. 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 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, 2016 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 2016. We noted the following:

Withholding (plus employer share, where applicable)	Date Due	Date Paid	Amount Due	Amount Paid
Federal income taxes & Medicare	January 31, 2017	December 27, 2016	\$1,030.22	\$1,030.22
State income taxes	January 15, 2017	December 28, 2016	\$184.66	\$184.66
Local income tax	January 15, 2017	December 23, 2016	\$210.20	\$210.20
OPERS retirement	January 30, 2017	December 31, 2016	\$1,399.42	\$1,399.42

Non-Payroll Cash Disbursements

1. We haphazardly selected ten disbursements from the Payment Register Detail Report for the year ended December 31, 2016 and ten from the year ended 2015 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.

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 Entity filed their financial information within the allotted timeframe for the years ended December 31, 2016 and 2015. 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

April 20, 2017



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GROVE CEMETERY ASSOCIATION

HARDIN 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 9, 2017