

***STANDING ROCK UNION CEMETERY***

***PORTAGE COUNTY, OHIO***

**AGREED UPON PROCEDURES**

**For the Years Ended December 31, 2017 and 2016**







# Dave Yost • Auditor of State

Board of Trustees  
Standing Rock Union Cemetery  
1361 N. Mantua Street  
Kent, Ohio 44240

We have reviewed the *Independent Accountants' Report on Applying Agreed-Upon Procedures* of the Standing Rock Union Cemetery, Portage County, prepared by Charles E. Harris & Associates, Inc., for the period July 1, 2016 through December 31, 2017. Based upon this review, we have accepted this report 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. The Standing Rock 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

August 16, 2018

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**STANDING ROCK UNION CEMETERY  
PORTAGE COUNTY  
Agreed Upon Procedures  
For the Years Ended December 31, 2017 and 2016**

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Rockefeller Building  
614 W Superior Ave Ste 1242  
Cleveland OH 44113-1306  
Office phone - (216) 575-1630  
Fax - (216) 436-2411

***Charles E. Harris & Associates, Inc.***  
*Certified Public Accountants*

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

Standing Rock Union Cemetery  
Portage County  
1361 N. Mantua Street.  
Kent, Ohio 44240

We have performed the procedures enumerated below, which were agreed to by the Board of Trustees and the management of the Standing Rock Union Cemetery (the Cemetery) and the Auditor of State, on the receipts, disbursements and balances recorded in the Cemetery's cash basis accounting records for the years ended December 31, 2017 and 2016 and certain compliance requirements related to those transactions and balances, included in the information provided to us by the management of the Cemetery. The Cemetery is responsible for the receipts, disbursements and balances recorded in the cash basis accounting records for the years ended December 31, 2017 and 2016 and certain compliance requirements related to these transactions and balances included in the information provided to us by the Cemetery. 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 recalculated the December 31, 2017 and December 31, 2016 bank reconciliations. We found no exceptions.
2. We agreed the January 1, 2016 beginning fund balances recorded in the General Ledger Trial Balance to the December 31, 2015 balances documentation in the prior year Agreed-Upon Procedures working papers. We found no exceptions. We also agreed the January 1, 2017 beginning fund balances recorded in the General Ledger Trial Balance to the December 31, 2016 balances in the Balance Sheet. We found no exceptions.
3. We agreed the totals per the bank reconciliations to the total of the December 31, 2017 and 2016 fund cash balances reported in the Cash Journal. The amounts agreed.
4. We confirmed the December 31, 2017 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, 2017 bank reconciliation without exception.
5. We selected five reconciling debits (such as outstanding checks) haphazardly from the December 31, 2017 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. There were no exceptions.

### **Cash and Investments (continued)**

6. We traced interbank account transfers occurring in December of 2017 and 2016 to the accounting records and bank statements to determine if they were properly recorded. We found no exceptions.
7. We inspected investments held at December 31, 2017 and December 31, 2016 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 found no exceptions.

### **Other Confirmable Cash Receipts**

1. We agreed amounts paid from Franklin Township during 2017 and 2016, as documented on the Township remittance forms dated for 2017 and 2016 to the Cemetery Receipt Register Report. We found no exceptions.
  - a. We inspected the Receipt Register Report to determine whether these receipts were allocated to the proper account codes. We found no exceptions.
  - b. We inspected the Receipt Register Report to determine whether the receipts were recorded in the proper year. We found no exceptions.
2. We agreed amounts paid from the City of Kent during 2017 and 2016, as documented on the City's remittance forms dated for 2017 and 2016 to the Cemetery Receipt Register Report. We found no exceptions.
  - a. We inspected the Receipt Register Report to determine whether these receipts were allocated to the proper account codes. We found no exceptions.
  - b. We inspected the Receipt Register Report to determine whether the receipts were recorded in the proper year. We found no exceptions.

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

We haphazardly selected 10 cash receipts for sales of lots and/or charges for services from the year ended December 31, 2017 and 10 cash receipts for sales of lots and/or charges for services from the year ended 2016 recorded in the duplicate cash receipts book and:

- a. Agreed the receipt amount to the amount recorded in the Cash Receipts Journal. The amounts agreed.
- b. Agreed the amount charged complied with rates in force during the period. We found no exceptions.
- c. Inspected the Cash Receipts Journal to determine the receipt was posted to the proper funds 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, 2015.
2. We inquired of management and inspected the Receipt Register Report and the Cash Disbursements Journal for evidence of debt issued during 2017 or 2016 or debt payment activity during 2017 or 2016. There were no new debt issuances, nor any debt payment activity during 2017 or 2016.



**Payroll Cash Disbursements**

1. We haphazardly selected one payroll check for five employees from 2017 and one payroll check for five employees from 2016 from the Detail Payroll Report and:
  - a. We compared the hours and pay rate, or salary recorded in the Detail Payroll Report 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 inspected the Detail Payroll Report to determine the account codes to which the check was posted were reasonable based on the employees' duties as documented in the employees' duties as documented in the employees' personnel files and/or minute records. We also inspected the Detail Payroll Report to determine the payment was posted to the proper year. We found no exceptions.
  
2. We inspected the last remittance of tax and retirement withholdings for the year ended December 31, 2017 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 2017. We observed 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 (and social security, for employees not enrolled in pension system)	January 31, 2018	January 3, 2018	\$1,748.85	\$1,748.85
State income taxes	January 15, 2018	January 2, 2018	\$319.55	\$319.55
Local income tax	January 31, 2018	January 2, 2018	\$347.16	\$347.16
OPERS retirement	January 30, 2018	January 3, 2018	\$2,160.07	\$2,160.07

**Non-Payroll Cash Disbursements**

1. We haphazardly selected ten disbursements from the Cash Disbursements Journal for the year ended December 31, 2017 and ten from the year ended December 31, 2016 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 Disbursements 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. The fiscal officer certified disbursements requiring certification or issued a *Then and Now Certificate*, as required by Ohio Rev. Code Section 5705.28(B)(2) and 5705.41(D). We found no exceptions.

### Other Compliance

Ohio Rev. Code Section 117.38 requires cemeteries to file their financial information in the HINKLE system within 60 days after the close of the fiscal year. This statute also permits the Auditor of State to extend the deadline for filing a financial report and establish terms and conditions for any such extension. The Auditor of State established policies, in addition to filing extensions granted for extenuating circumstances, allow for refiling complete financial statements, as defined in AOS Bulletin 2015-007 in the Hinkle System for December 31, 2017 and 2016 fiscal year ends included in 2015-2016 or 2016-2017 agreed upon procedure engagements, subsequent to the Cemetery's deadline where the initial filing was filed on time but incomplete. We confirmed the Cemetery filed their complete financial statements, as defined by AOS Bulletin 2015-007 and the Auditor of State established policy within the allotted timeframe for the years ended December 31, 2017 and 2016 in the Hinkle system. There were no exceptions.

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*. We were not engaged to, and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on the Cemetery's receipts, disbursements, balances and compliance with certain laws and regulations. Accordingly, we do not express an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is to provide assistance in evaluation of the Cemetery's receipts, disbursements and balances recorded in their cash-basis accounting records for the years ended December 31, 2017 and 2016, and certain compliance requirements related to these transactions and balance sand is not suitable for any other purpose.



*Charles E. Harris & Associates, Inc.*  
May 15, 2018



# Dave Yost • Auditor of State

**STANDING ROCK UNION CEMETERY**

**PORTAGE 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, 28 2018**