



JIM PETRO
AUDITOR OF STATE

STATE OF OHIO

**CITY OF MEDINA
MEDINA COUNTY**

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**CITY OF MEDINA
MEDINA COUNTY**

**SCHEDULE OF ELECTED OFFICIALS AND ADMINISTRATIVE PERSONNEL
AS OF JULY 10, 1999**

NAME	TITLE	TERM	BOND
James S. Roberts	Mayor	01/01/98 - 12/31/01	
Michael C. Morse	Council President	01/01/96 - 12/31/99	
John H. Wetzel	Council Member	01/01/98 - 12/31/01	
Virginia Jeandrevin	Council Member	01/01/96 - 12/31/99	
Robert H. Mehling	Council Member	01/01/98 - 12/31/01	
Roger B. Smalley	Council Member	01/01/96 - 12/31/99	
Pamela B. Miller	Council Member	01/01/98 - 12/31/01	
John M. Coyne III	Council Member	01/01/96 - 12/31/99	
Karla Ferguson	Adm. Office Manager		(A)
Kenn Kaminski	Parks Director		(A)
Jeremy Teubner	Sexton		(A)

(A) Covered under \$250,000 Public Employee Dishonesty blanket policy from Transcontinental Insurance Co.

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STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

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REPORT OF INDEPENDENT ACCOUNTANTS

The Honorable Michael C. Morris
President of Council
The Honorable James S. Roberts
Mayor
City of Medina
132 North Elmwood Avenue, P.O. Box 703
Medina, Ohio 44483

Pursuant to your request, we have conducted a Special Audit and performed the procedures summarized below, and detailed in our "Supplement to the Special Audit Report", which were agreed to by you for the period April 28, 1997 through July 10, 1999 ("the Period"). These procedures were performed solely to determine whether all charges and fees of the Spring Grove Municipal Cemetery were properly assessed, collected, and deposited to an authorized City bank account.

This engagement to apply agreed-upon procedures was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of the procedures is solely the responsibility of the specified users of this report. Consequently, we make no representations regarding the sufficiency of the procedures described below, either for the purpose for which this report has been requested, or for any other purpose. The procedures we performed and the results of those procedures are summarized as follows:

1. We determined whether all charges and fees of the Spring Grove Municipal Cemetery for the Period were properly assessed, collected, and deposited to an authorized City bank account.

Significant Results

For 2 lot sales totaling \$150, we found no record of fee collection or a related deposit to an authorized City bank account. Included in that amount was a cremains lot, valued at \$75, which was used for the burial of the former Sexton's grandfather-in-law.

Total fees collected for 10 interments were \$500 less than the amount which should have been collected as specified by City of Medina, Codified Ordinances.

For 3 interments totaling \$500, we found no record of fee collection or a related deposit to an authorized City bank account.

2. On May 31, 2001 we held an exit conference with the following City officials and personnel:

James S. Roberts, Mayor
Wayne Hamilton, Finance Director
William Young, Law Director
Teresa Merkel, President of the Cemetery Commission
Romy Graves, Assistant Finance Director

These individuals were given an opportunity to respond to this special audit report. We received a response on June 6, 2001 from Wayne Hamilton, Finance Director. The response was evaluated and changes were made to the report as deemed appropriate.

Our detailed procedures and the results of applying these procedures are contained in the attached "Supplement to the Special Audit Report". Because these procedures do not constitute an examination conducted in accordance with generally accepted auditing standards, we do not express an opinion or limited assurance on any of the accounts or items referred to above. Also, we express no opinion on the City's internal control system over financial reporting or any part thereof. Had we performed additional procedures or had we conducted an examination of the financial statements in accordance with generally accepted auditing standards, other matters might have come to our attention that would have been reported to you. This report relates only to transactions relating to the above procedures, and does not extend to any financial statements of the City, taken as a whole.

This report is intended for the use of the specified users listed above and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. Reports by the Auditor of State are a matter of public record and use by other components of state government or of local government officials is not limited.

Jim Petro
Auditor of State

March 13, 2001

SUPPLEMENT TO SPECIAL AUDIT REPORT

BACKGROUND INFORMATION

On July 15, 1999, Jeremy Teubner¹ resigned his position as Sexton of the City's Spring Grove Municipal Cemetery and was reassigned to a laborer's position in the City's Water Department. In September of 1999, Kenn Kaminski, the City's Parks Director, and Francis Leffel, Mr. Teubner's successor as Sexton, determined some Cemetery records related to lot purchases were missing and informed Mayor Roberts. In March 2000, because of the missing lot purchase records, the City engaged Cohen & Company to perform agreed-upon procedures related to the purchase of Cemetery lots and the payment of interment fees. Using the available Cemetery records, Mr Kaminski prepared a detailed schedule of all known Cemetery transactions for the period April 28, 1997 through July 10, 1999. That schedule was the basis for the procedures performed by Cohen & Company. The results of their procedures disclosed the following:

- A receipt could not be located for the purchase and payment of interment fees for 53 individuals.
- Some receipts did not identify the individual who made the purchase.
- 112 individuals listed on the schedule had paid interment fees, but no lot fees.
- 16 individuals listed on the schedule had not paid lot fees or interment fees.
- 64 receipts for interment and/or lot fees were not listed on the schedule.
- Proceeds for lots and interments were inconsistent with the approved amounts.

In a letter dated May 2, 2000, Mayor Roberts requested a special audit of the Spring Grove Municipal Cemetery for the period April 28, 1997 through July 10, 1999. Mayor Roberts cited the discrepancies noted by Cohen & Company as the basis for his request. On May 17, 2000, the Special Audit Committee voted to initiate a special audit.

¹ Jeremy Teubner was Sexton for the period April 28, 1999 through July 15, 1999.

SUPPLEMENT TO SPECIAL AUDIT REPORT

APPLICABLE AUTHORITY

City of Medina, Codified Ordinances

City of Medina, Codified Ordinances, Chapter 943 ("Municipal Cemeteries")(1998)² details the City's authority with respect to municipal cemeteries.

Section 943.06 ("Markers and Monuments) provides:

- (f)(2) One Hundred Dollars (\$100) shall be deposited in the Perpetual Care Fund at the time the footer is ordered for the monument. Fifty Dollars (\$50) shall be deposited for a flush marker.

Section 943.14 ("Charges and Fees") provides:

- (a) Classification of Lots - All lots in Medina Municipal Cemeteries shall be classified "A", "B" or "Cremains", according to their value and location as determined by the Director of Public Service, and shall be so designated on the cemetery maps on file in the office of the Director of Finance, and shall be priced at the rates indicated in the schedule of lot prices listed below. The deed to a lot conveys only burial rights and perpetual care, as outlined in Section 943.10 and 943.12.
- (b) Residents and Nonresidents - Since the City is obligated to pay from the General Fund all costs involved in the operation and maintenance of the cemetery over and above the income derived from the sale of lots, burials, the Perpetual Ordinary Care Fund, the Special Lot Endowment Fund, gifts and bequeaths and since nonresident of the City do not necessarily contribute to the General Fund by way of taxes, a distinction is made in charges and fees for the lots and services rendered between residents and nonresidents of the City.
- The status of a resident or nonresident shall be determined by the State laws governing legal residence for voting purposes, and shall be the same for minor children.
- (c) Operating Fund and Perpetual Ordinary Care Fund - The charges and fees, as indicated in the schedule below, shall be divided into two distinct funds, namely Operating Fund and Perpetual Ordinary Care Fund.
- The Operating Fund money shall be placed in the General Fund of the City from which the current costs of operating and maintaining the cemetery are drawn.
 - The Perpetual Ordinary Care Fund money shall be placed in a permanent care fund of Medina Municipal Cemeteries.
- (d) Special Lot Endowment Fund - The amount of money that shall be accepted by the City by agreement, gift, devise, bequest or otherwise to hold as permanent fund, the interest or income only to be used for perpetual care of specified lots, as outlined in Section 943.11, shall be not less than Five Hundred Dollars (\$500.00).

²City of Medina, Codified Ordinances, Chapter 943 ("Municipal Cemeteries")(1993), which preceded the current ordinances with respect to municipal cemeteries, contained substantially the same provisions for the assessment, collection and deposit of charges and fees.

SUPPLEMENT TO SPECIAL AUDIT REPORT

- (e) Old Age Pension - Recipients of the State Aid for the Aged Funds shall be entitled to the purchase of lots, burials and perpetual care at the minimum or maximum amount allowed by law for such purposes as determined by the Department of Aid for the Aged in Ohio.

If arrangements for burial have not been made prior to the death of such Aid for the Aged recipient, the Director of Public Service shall select the site of the lot for such burial.

- (f) Transfer of Title - Lot owners are permitted to sell, transfer or assign their interest in such lots only to residents of the City with the consent of the Director of Public Service and upon the payment of the fee specified in the schedule of charges and fees in this section.

- (g) Lot Fees per Grave

Classes & Types of Lots	Residents	Nonresidents	Allocated to Operating Fund(%)	Allocated to Perpetual Fund (%)
"A"	\$300	\$525	75	25
"A2"	\$350	\$600	75	25
"B"	\$525	\$700	75	25
"C"	\$425	\$600	75	25
Cremains	\$75-36"x36"	\$125-36"x36"	75	25
Infant	\$75	\$125	75	25

- (h) Interment Fees

<u>Interment</u>	<u>Resident or Nonresident</u>	<u>Operating Fund</u>
Adults	\$300	\$300
Weekend burial (Sunday/holiday-court ordered only)	\$450	\$450
Crypt sealing	\$50	\$50
Cremains burial	\$100	\$100
Weekend cremains burial (Sunday/holiday-court ordered only)	\$200	\$200
Children burial	\$100	\$100
Children weekend burial (Sunday/holiday-court ordered only)	\$150	\$150

SUPPLEMENT TO SPECIAL AUDIT REPORT

(i) Lot Descriptions

- (1) Class "A" lots, single or multiple graves: Sections 10,15 and 16
- (2) Class "B" lots, single graves: Section 17
- (3) Class "C" lots, single graves: Section 18
- (4) Class "Z" lots, single grave only, no choice, designated by Director of Public Service
- (5) Infant lots, single grave only, no choice: Baby Section, 4 foot maximum

(j) Footer Fees

Up to 30"	\$125
From 31" to 42"	\$175
From 43" to 56"	\$225
57" and over	\$275

(k) Extra Services - The Director of Public Service shall, upon request, give estimates on work not covered in the foregoing schedules to be done by cemetery employees on the cemetery grounds. The charges for such extra work shall be determined in advance.

1. Unrelated funeral use of the Chapel shall be Fifty Dollars (\$50).
2. Tent use during interments shall be One Hundred Dollars (\$100).

(l) Transfer of Title

Residents of the City	\$20 each
City	No charge

SUPPLEMENT TO SPECIAL AUDIT REPORT

ISSUE - DETERMINE WHETHER ALL CHARGES AND FEES OF THE CEMETERY FOR THE PERIOD WERE PROPERLY ASSESSED, COLLECTED, AND DEPOSITED TO AN AUTHORIZED CITY BANK ACCOUNT
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PROCEDURES

1. We identified financial records related to the operation of the Cemetery maintained by the City during the Period.
2. We identified and reviewed the City's Codified Ordinances which governed the operation of the Cemetery.
3. We reviewed available City policies and procedures manuals to identify any City policies which governed the operation of the Cemetery.
4. We identified and scheduled Cemetery lots sold during the Period and determined whether City authorized fees were charged, collected, deposited to an authorized City bank account, and posted to the ledger.
5. We identified and scheduled Cemetery interments made during the Period and determined whether City authorized fees were charged, collected, deposited to an authorized City bank account, and posted to the ledger. We cross referenced all interments made to the purchase of a lot.
6. We identified and scheduled Cemetery excavations made during the Period and determined the amounts paid by the City for the excavations. We cross referenced excavations to interments made and lots purchased.
7. We identified and scheduled other Cemetery services provided during the Period and determined whether City authorized fees were charged, collected, deposited to an authorized City bank account, and posted to the ledger.
8. We interviewed the former Sexton with respect to any discrepancies identified in the results of the above mentioned procedures.

RESULTS

1. The City maintained Finance Department receipts, the Ohio Department of Health Cemetery Record Book, Deed copies, Deed title cards, the Cemetery's burial log, burial cards, excavation invoices, and a Cemetery Map. They also provided us with the City's Revenue Audit Trail Reports for the Period which detailed all Cemetery related receipts to the General Fund and Trust Fund.
2. City of Medina, Codified Ordinances, Chapter 943 ("Municipal Cemeteries")(1998) details the City's authority with respect to municipal cemeteries. Relevant sections of that Chapter are cited in the Applicable Authority section and throughout this report.
3. The City had no formal policies or procedures in place which governed the day to day operations of City employees who worked at the Spring Grove Municipal Cemetery.

SUPPLEMENT TO SPECIAL AUDIT REPORT

4. We identified and scheduled 109 Cemetery lot sales made during the Period. Of the 109 lot sales reviewed, 103 lot sales were charged the appropriate fees and the fees were collected and deposited into the City accounts. The following exceptions were noted with the remaining 6 lots:
- The fees collected and deposited for 4 lot sales may have been \$698 less in total than the amounts which should have been collected pursuant to City of Medina, Codified Ordinances, Section 943.14(g)(1998). Due to the vagueness of the ordinance, we could not determine whether the resident rate applied to the purchaser or the deceased. Also, cremains lots were sold in sections designated as “Type A” lots, so we were unable to determine whether those lots should have been charged as a “Type A” lot or a cremains lot. As a result, we could not determine whether those collections complied with the fee schedule reflected in City of Medina, Codified Ordinances, Section 943.14(g)(1998).
 - For 2 lot sales totaling \$150, we found no record of fee collection or a related deposit to an authorized City bank account. Included in that amount was a cremains lot, valued at \$75, which was used for the burial of the former Sexton’s grandfather-in-law. Although Mr. Teubner stated to us in an interview that the lot fee was paid for by the funeral home which provided the burial services, the records of the funeral home indicated they paid the City for only for the interment.

During our review of lot sales, interments (Result No. 5), and foundations³ (Result No. 7), we identified 138 receipt posting errors in the City’s general ledger. Those 138 receipt posting errors consisted of the following:

- 61 monument fee transactions posted to the Foundation account
- 19 interments posted to the Lot Sales account
- 6 lot sales posted to the Burial Permits account
- 5 foundation fee and monument fee transactions posted to the Burial Permits account
- 2 lot sales and interments posted to the Foundation account
- 2 lot sales and interments posted to the Miscellaneous Service account
- 1 miscellaneous receipt posted to the Lot Sales account
- 1 lot sale posted to the Foundation account
- 41 Operating Fund (General Fund) transactions posted to the wrong line item within the Operating Fund

As a result of those errors, the following City funds were either (understated) or overstated by the following amounts:

General Fund Foundations (001-0400-40043)	\$13,950
General Fund Lot Sales (001-0400-40044)	2,869
General Fund Burial Permits (001-0400-40045)	(14,750)
General Fund Miscellaneous Service (001-0400-40048)	4,975
Trust Fund Lots (820-0400-40044)	956
Trust Fund Monument Fees (820-0400-40048)	(8,000)

As reflected above, the City’s Trust Fund did not receive \$7,044 which was erroneously posted to the City’s General Fund. We will issue a Finding for Adjustment to return this money to the City’s Trust Fund.

³ This also included the payment of monument fees.

SUPPLEMENT TO SPECIAL AUDIT REPORT

5. We identified and scheduled 217 Cemetery interments made during the Period. Of the 217 interments reviewed, 203 interments were charged the appropriate fees and the fees were collected and deposited into the City accounts. The following exceptions were noted with the remaining 14 interments:

- The fee collected for 1 interment was \$600 in excess of the amount specified by City of Medina, Codified Ordinances, Section 943.14(h)(1998). Although that \$600 was posted to the ledger as an interment receipt, the possibility exists that money was collected for other purposes which were not reflected on the receipt.
- The total fees collected for 10 interments were \$500 less than the amount which should have been collected as specified by City of Medina, Codified Ordinances, Section 943.14(h)(1998).
- For 3 interments totaling \$500, we found no record of fee collection or a related deposit to an authorized City bank account.

6. We identified and scheduled 208 excavations by Croston Construction during the Period. Of those 208 excavations, we were able to agree 148 excavations to interments made during the Period and to the corresponding lot purchases. Those excavations occurred from November of 1997 to the end of the Period. Prior to November of 1997, Croston Construction's invoices to the City did not itemize the individual interment excavations. As a result, we were not able to agree 60 excavations which occurred prior to November 1997 to a specific interment.

As stated previously, we identified 3 interments totaling \$500 for which we found no record of fee collection or a related deposit to an authorized City bank account. Based on our review of the City's payments to Croston Construction, we determined the City paid Croston Construction for the excavations related to 2 of those interments. We could not determine whether the City paid Croston Construction for the other interment since it occurred prior to November of 1997.

7. We identified and scheduled 120 grave marker foundation orders⁴ placed during the Period. Of the 120 grave marker foundation orders reviewed, 114 grave foundation orders were charged the appropriate fees and the fees were collected and deposited into the City accounts. The following exceptions were noted with the remaining 6 grave foundation orders:

- Total fees collected for 3 foundations were \$80 in excess of the amount which should have been collected as specified by City of Medina, Codified Ordinances, Section 943.14(j)(1998).
- Total fees collected for 3 foundations were \$213 less than the amount which should have been collected as specified by City of Medina, Codified Ordinances, Section 943.14(j)(1998).

Although we identified 120 grave marker foundation orders placed during the Period, we determined they were not the entire population as we identified 12 Finance Department receipts for foundations in the total amount of \$2,925, for which cemetery records did not include foundation order forms. As a result, we could not determine to which lots those foundation payments applied. Also, in an interview with Mr. Teubner, he stated he was not aware he was to charge foundation fees for military markers placed in the Cemetery until March of 1998, approximately 8 months after he had started the position. There were no Cemetery records which identified military markers placed during the Period.

⁴ Grave marker foundations are also referred to as footers.

SUPPLEMENT TO SPECIAL AUDIT REPORT

8. When we interviewed Mr. Jeremy Teubner, former Sexton, about the variances we identified with respect to lot fees, he stated his errors were due to his lack of training. Other statements from that interview which were specific to our review of audit issues have been reflected in our Results Nos. 1 through 7, where pertinent.

CITATIONS

1. City of Medina, Codified Ordinances, Sections 943.06(f)(2), 943.14(g), and 943(h)(1998) provides for the placement of fees in the Operating Fund (General Fund) and the Perpetual Ordinary Care Fund (Trust Fund) for lot sales, interments, foundations, and monuments. We identified 138 receipt posting errors in the City's general ledger. Of those 138 receipt posting errors, we identified 97 receipts related to both the General Fund and Trust Fund which were posted contrary to the requirements of City of Medina, Codified Ordinances, Sections 943.06(f)(2) and 943.14(g)(1998). As a result of those errors, the City's Trust Fund did not receive receipts in the net amount of \$7,044 which were erroneously posted to the City's General Fund. We hereby issue a finding for adjustment against the General Fund and in favor of the Trust Fund in the amount of \$7,044.

The City should develop policies and procedures to ensure that all cemetery lots, interments, foundations, and monuments are sold for the appropriate fees and receipts are posted to the required accounts in accordance with City of Medina, Codified Ordinances, Sections 943.06(f)(2), 943.14(g), and 943(h)(1998). Related to the finding for adjustment, we recommend the City transfer \$7,044 from the City's General Fund to the City's Trust Fund to rectify the instances of noncompliance with City of Medina, Codified Ordinances, Sections 943.06(f)(2), 943.14(g), and 943(h)(1998).

2. The fee collected for 1 interment was \$600 in excess of the amount specified by City of Medina, Codified Ordinances, Section 943.14(h)(1998). We also found total fees collected for 10 of 217 interments were \$500 less than the amount which should have been collected.

The City should develop policies and procedures to ensure that all interments are charged the appropriate fees and receipts are posted to the required accounts in accordance with City of Medina Codified Ordinances, Section 943.14(h)(1998).

RECOMMENDATIONS

Fee Collection Discrepancies

Our review of receipts for Cemetery lot sales, interments, and grave marker foundations disclosed the following discrepancies:

- For 2 lot sales totaling \$150, we found no record of fee collection or a related deposit to an authorized City bank account. Included in that amount was a cremation lot, valued at \$75, which was used for the burial of the former Sexton's grandfather-in-law. Although Mr. Teubner stated to us in an interview that the lot fee was paid for by the funeral home which provided the burial services, the records of the funeral home indicated they paid the City for only for the interment.
- The total fees collected for 10 interments were \$500 less than the amount which should have been collected as specified by City of Medina, Codified Ordinances, Section 943.14(h)(1998).
- For 3 interments totaling \$500, we found no record of fee collection or a related deposit to an authorized City bank account.

SUPPLEMENT TO SPECIAL AUDIT REPORT

We could not determine whether the fees related to those transactions were not collected or whether they were collected and are unaccounted for. We recommend the City contact its Law Director to consider the viability of pursuing recovery of any amounts which may appear to be uncollected.

Cemetery Policies and Procedures

The City does not have a policies and procedures manual governing either the sale of Cemetery lots, interments, and grave marker foundation orders or the collection and recording of those revenues. As reflected in this report, we identified instances where the sale of lots, interments, and grave marker foundations were undercharged, overcharged, uncollected or missing, and posted in error to the ledger.

A policy and procedure manual is an important part of the control process because it outlines the exact procedures that must be performed and who is responsible for those procedures. Without a policy/procedure manual there is no clear instruction for the performance of routine tasks at the Cemetery and the staff have no source of reference when they experience uncertainty.

We recommend the Cemetery develop a policy/procedure manual that details the procedures and processes to be performed for the collection and recording of all lot sales, interments, grave marker foundations, and other Cemetery revenue.

Cemetery Fees

City of Medina, Codified Ordinances, Chapter 943, is vague in several areas with respect to pricing.

City of Medina, Codified Ordinances, Section 943.14(b)(1998) specifies the different fee charges for the sale of lots to City residents or nonresidents. The ordinance does not, however, specify whether the residency or nonresidency status applies to the deceased or the purchaser. As a result, due to the vagueness of the ordinance, the fees collected and deposited for 4 lot sales may have been \$698 less in total than the amounts which should have been collected pursuant to City of Medina, Codified Ordinances, Section 943.14(g)(1998). According to City officials, the intent was to charge a lesser fee if the person to be buried was a city taxpayer at the time of lot purchase or death.

City of Medina, Codified Ordinances, Section 943.14(g)(1998) specifies different lot fees for Class "A", and "A2" lots. City of Medina, Codified Ordinances, Section 943.14(i)(1998) defines Class "A" lots as those in Sections 10, 15 and 16 of the Cemetery. Although separate lot fees are specified for Class "A2" lots, City of Medina, Codified Ordinances, Section 943.14(i)(1998) does not include any description(s) of the location(s) of Class "A2" lots.

City of Medina, Codified Ordinances, Section 943.14(a)(1998) specifies all lots in Medina Municipal Cemeteries shall be classified as "A", "B" or "Cremains". Although that Section states all lots shall be classified as "A", "B" or "Cremains", City of Medina, Codified Ordinances, Section 943.14(g)(1998) refers to Class "A2", "C", and Infant lots and City of Medina, Codified Ordinances, Section 943.14(i)(1998) refers to Class "Z" lots.

The City should amend City of Medina, Codified Ordinances, Chapter 943, to eliminate the ambiguity and inconsistencies noted above.

Posting of Receipts

We noted numerous posting errors within the cemetery accounts. These errors were due to poor or limited documentation provided to the Finance Department on the receipts. Many of the receipts indicated the wrong cemetery service and many did not document from whom the money was received.

SUPPLEMENT TO SPECIAL AUDIT REPORT

We recommend the City develop procedures to ensure that all necessary documentation is reflected on cemetery receipts. At a minimum, the receipts should indicate, as applicable, the name of the person making payment, the name of the deceased, the cemetery lot purchased, the deed number, the type of burial, the size of the foundation, and the exact amount paid for each service rendered by the City. Additionally, the receipt number which documents the payment for the services should be noted on all other related documents such as the lot deed, deed title card, cemetery record book, burial log, burial cards, and/or foundation order forms, as applicable, for easy reference.

Implementation of such procedures will help management identify the source of all cemetery revenues received, and ensure that the receipts are properly posted to the general ledger. Also, in the event of a discrepancy or conflict regarding the payment of cemetery costs, all necessary documentation will be readily available for review.

Foundation Order Forms

Although we identified 120 grave marker foundation orders placed during the Period, we determined they were not the entire population as we identified 12 Finance Department receipts for foundations in the total amount of \$2,925, for which cemetery records did not include foundation order forms. As a result, we could not determine to which lots those foundation payments applied.

We recommend that the City develop policies and procedures to ensure that all foundation order forms are retained.



STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

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CITY OF MEDINA - SPRING GROVE MUNICIPAL 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
JUNE 21, 2001**