



**UNION HILL TOWNSHIP JOINT CEMETERY
WOOD COUNTY**

AGREED-UPON PROCEDURES

FOR THE YEARS ENDED DECEMBER 31, 2008 AND 2009



Mary Taylor, CPA
Auditor of State

**UNION HILL TOWNSHIP JOINT CEMETERY
WOOD COUNTY**

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INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Union Hill Joint Township Cemetery
Wood County
18745 Brim Road
Bowling Green, Ohio 43402-9813

We have performed the procedures enumerated below, with which the Board of Trustees and the management of Union Hill Joint Township Cemetery, Wood County (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, 2009 and 2008, 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, 2009 and December 31, 2008 bank reconciliations. We found no exceptions.
2. We agreed the January 1, 2008 beginning balance recorded in the Check Register to the December 31, 2007 balances in the prior year audited statements. We found no exceptions.
3. We agreed the totals per the bank reconciliations to the total of the December 31, 2009 and 2008 cash balances reported in the Check Register. The amounts agreed.
4. We observed the year-end bank balances on the financial institution's website. The balances agreed. We also agreed the balances to the amounts appearing in the December 31, 2009 bank reconciliation without exception.
5. We selected all outstanding checks haphazardly from the December 31, 2009 bank reconciliation:
 - a. We traced each check to the debit appearing in the subsequent January bank statements. We found no exceptions.

- b. We traced the amounts and date written to the check register, to determine the checks were dated prior to December 31. We noted no exceptions.
6. We tested interbank account transfers occurring in December of 2009 and 2008 to determine if they were properly recorded in the accounting records and on each bank statement or reconciliation. We found no exceptions.
7. We tested investments held at December 31, 2009 and December 31, 2008 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 and Other Confirmable Cash Receipts

1. We agreed the annual amounts paid from Center Township during 2009 and 2008, as documented on the Township remittance forms dated 4/10/08 and 3/12/09 to the Cemetery Profit and 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. The receipts were recorded in the proper year.
2. We agreed the quarterly amounts paid from Plain Township during 2009 and 2008, as documented on the Township remittance forms dated 1/29/08, 5/19/08, 7/29/08, 9/23/08, 1/20/09, 4/28/09, 7/14/09 and 10/22/09 to the Cemetery Profit and 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. The receipts were recorded in the proper year.
 - c.
3. We agreed the quarterly amounts paid from Middleton Township during 2009 and 2008, as documented on the Township remittance forms dated 4/10/08, 7/2/08, 10/07/08, 2/20/09, 4/3/09, 10/2/09 and 12/28/09 to the Cemetery Profit and 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. The receipts were recorded in the proper year.

Sales of Lots

We selected all cash receipts for sales of lots from the year ended December 31, 2009 and all cash receipts for sales of lots from the year ended December 31, 2008 recorded in the duplicate cash receipts book and determined whether the:

- a. Receipt amount agreed to the amount recorded in the Cemetery Profit and 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.

Charges for Services

We haphazardly selected 10 cash receipts for charges for services from the year ended December 31, 2009 and 10 cash receipts for charges for services from the year ended 2008 recorded in the duplicate cash receipts book and determined whether the:

- a. Receipt amount agreed to the amount recorded in the Cemetery Profit and 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(s), and was recorded in the proper year. We found no exceptions.

Debt

We inquired of management, and scanned the Cemetery Profit and Loss Detail Report for evidence of bonded or note debt issued during 2009 or 2008 or outstanding as of December 31, 2009 or 2008. We noted no new debt issuances, nor any debt payment activity during 2009 or 2008.

Payroll Cash Disbursements

1. We haphazardly selected one payroll check for five employees from 2009 and one payroll check for five employees from 2008 from the Cemetery Profit and Loss Detail Report and determined whether the following information in the 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. Any other deduction authorizations (deferred compensation, etc.)

We found no exceptions related to steps a. – f. above.

2. We tested the checks we selected in step 1, as follows:
 - a. We compared the hours and pay rate, or salary amount used in computing gross pay to supporting documentation (timecard or legislatively-approved rate or salary). We found no exceptions.
 - b. We determined whether the account code to which the check was posted was 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.
3. We scanned the last remittance of tax and retirement withholdings for the year ended December 31, 2009 to determine whether remittances were timely paid, and that the amounts paid agreed to the amounts withheld during the final withholding period during 2009. We noted the following:

Withholding	Date Due	Date Paid	Amount Withheld	Amount Paid
Federal income taxes	January 31, 2010	12/31/2009	355.68	355.68
State income taxes	February 1, 2010	12/31/2009	55.98	55.98
School income tax	February 1, 2010	12/31/2009	18.54	18.54
OPERS retirement (withholding plus employer share)	January 30, 2010	12/31/2009	314.40	314.40

Non-Payroll Cash Disbursements

1. We haphazardly selected ten disbursements from the Cemetery Profit and Loss Detail Report for the year ended December 31, 2009 and ten from the year ended December 31, 2008 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 Cemetery Profit and Loss 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.

Compliance – Contracts and Expenditures

We inquired of management and scanned the Cemetery Profit and Loss Detail Report for the years ended December 31, 2009 and 2008 for projects requiring the contractor to pay prevailing wages to their employees as required by Ohio Rev. Code Sections 4115.04 and 4115.05. We identified no projects subject to the aforementioned prevailing wage requirements.

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



Mary Taylor, CPA
Auditor of State

June 14, 2010



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Auditor of State

UNION HILL TOWNSHIP JOINT CEMETERY
WOOD 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
JULY 1, 2010