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INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Wauseon Union Cemetery
Fulton County
5736 County Road 15-1
Wauseon, Ohio 43567

We have performed the procedures enumerated below, with which the Board of Trustees and the management of Wauseon Union Cemetery, Fulton 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, 2010 and 2009, 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 and Investments

1. We tested the mathematical accuracy of the December 31, 2010 and December 31, 2009 bank reconciliations. We found no exceptions.
2. We agreed the January 1, 2009 beginning fund balances recorded in the Statement of Cash Flows Report to the December 31, 2008 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, 2010 and 2009 cash balances reported in the Statement of Cash Flows Report. The amounts agreed.
4. We confirmed the December 31, 2010 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, 2010 bank reconciliation without exception.
5. We selected five reconciling debits (such as outstanding checks) haphazardly from the December 31, 2010 bank reconciliation:
 - a. We traced each debit to the subsequent January bank statement. We found no exceptions.
 - b. We traced the amounts and dates written to the check register, to determine the debits were dated prior to December 31. We noted no exceptions.

6. We tested investments held at December 31, 2010 and December 31, 2009 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.

Property Taxes, Intergovernmental and Other Confirmable Cash Receipts

1. We selected a property tax receipt from one *Statement of Semiannual Apportionment of Taxes* (the Statement) for 2010 and one from 2009:
 - a. We traced the gross receipts from the *Statement* to the amount recorded in the Deposit Detail Report. The amounts agreed.
 - b. We determined whether the receipt was allocated to the proper fund 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 Deposit Detail Report to determine whether it included the proper number of tax receipts for 2010 and 2009:
 - a. Two personal property tax receipts
 - b. Two real estate tax receipts

We noted the Deposit Detail Report included the proper number of tax settlement receipts for each year.

3. We selected three receipts (all of them) from the State Distribution Transaction Lists (DTL) from 2010 and four (all of them) from 2009. We also selected five receipts from the County Auditor's Vendor History Report (DTL) from 2010 and five from 2009:
 - a. We compared the amount from the DTL to the amount recorded in the Deposit Detail Report. The amounts agreed.
 - b. We determined whether these receipts were allocated to the proper account codes. We found no exceptions.
 - c. 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 or charges for services from the year ended December 31, 2010 and 10 cash receipts for sales of lots or charges for services from the year ended 2009 recorded in the duplicate cash receipts book and determined whether the:

- a. Receipt amount agreed to the amount recorded in the Deposit 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 codes, and was recorded in the proper year. We found no exceptions.

Debt

- 1. The prior audit report disclosed no debt outstanding as of December 31, 2008.
- 2. We inquired of management, and scanned the Deposit Detail Report and Check Register Detail Report for evidence of debt issued during 2010 or 2009 or debt payment activity during 2010 or 2009. We noted no new debt issuances or any debt payment activity during 2010 or 2009.

Payroll Cash Disbursements

- 1. We haphazardly selected one payroll check for five employees from 2010 and one payroll check for four employees (all of them) from 2009 from the Payroll Stubs Reports and:
 - a. We compared the hours and pay rate, or salary recorded in the Payroll Stubs Reports 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 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.
- 2. We scanned the last remittance of tax and retirement withholdings for the year ended December 31, 2010 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 2010. We noted the following:

Withholding (plus employer share, where applicable)	Date Due	Date Paid	Amount Due	Amount Paid
Federal income taxes and Medicare	January 31, 2011	December 31, 2010	\$938.44	\$938.44
State income taxes	January 15, 2011	December 31, 2010	419.22	419.22
Local income tax	January 31, 2011	December 31, 2010	189.33	189.33
OPERS retirement	January 30, 2011	December 31, 2010	1,257.89	1,257.89

Non-Payroll Cash Disbursements

- 1. We haphazardly selected ten disbursements from the Check Register Detail Report for the year ended December 31, 2010 and ten from the year ended December 31, 2009 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 Check 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.

Compliance – Contracts and Expenditures

We inquired of management and scanned the Check Register Detail Report for the years ended December 31, 2010 and 2009 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, 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

October 24, 2011



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WAUSEON UNION CEMETERY

FULTON 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
NOVEMBER 10, 2011**