

---

*ALGER & ASSOCIATES, Inc*

CERTIFIED PUBLIC ACCOUNTANTS



---

GRANDVIEW UNION CEMETERY

TUSCARAWAS COUNTY, OHIO

**AGREED-UPON-PROCEDURES**



FOR THE YEARS ENDED

DECEMBER 31, 2011 & 2010





# Dave Yost • Auditor of State

Board of Trustees  
Grandview Union Cemetery  
618 Spruce Lane  
Strasburg, Ohio 44680

We have reviewed the *Independent Accountants' Report on Applying Agreed-Upon Procedures* of the Grandview Union Cemetery, Tuscarawas County, prepared by Alger & Associates, LLC, for the period January 1, 2010 through December 31, 2011. 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 Grandview 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

October 5, 2012





# ALGER & ASSOCIATES, Inc

Certified Public Accountants

---

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

Grandview Union Cemetery  
Tuscarawas County  
618 Spruce Lane  
Strasburg, Ohio 44680

We have performed the procedures enumerated below, with which the Board of Trustees and the management of Grandview Union Cemetery (the Cemetery) and the Auditor of State 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, 2011 and 2010, 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, 2011 and December 31, 2010 bank reconciliations. We found no exceptions.
2. We agreed the January 1, 2010 beginning balance recorded in the Fund Ledger Report to the December 31, 2009 balances in the prior year documentation in the prior year Agreed-Upon Procedures working papers. We found no exceptions.
3. We agreed the totals per the bank reconciliations to the total of the December 31, 2011 and 2010 cash balances reported in the Fund Status Reports. The amounts agreed.
4. We confirmed the December 31, 2011 bank account balance with the Cemetery's financial institution. We found no exceptions. We also agreed the confirmed balances to the amounts appearing in the December 31, 2011 bank reconciliation without exception.

### **Property Taxes**

5. We confirmed the amounts paid from Franklin Township during 2011 and 2010, to the Cemetery Receipt Register Report. We found no exceptions.
  - a. We determined whether these receipts were allocated to the proper account codes. We found no exceptions.
  - b. We determined whether the receipts were recorded in the proper year. We found no exceptions.

### **Sales of Lots & Internments**

We tested all the receipts for the sales of lots and internments from the years ended December 31, 2011 and 2010 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 no exceptions.
- c. Receipt was posted to the proper account code, and was recorded in the proper year. We found no exceptions.

### **Debt**

The prior agreed-upon procedures documentation disclosed no debt outstanding as of December 31, 2009.

1. We inquired of management, and scanned the Receipt Register Report and Payment Register Detail Report for evidence of debt issued during 2011 or 2010 or debt payment activity during 2011 or 2010. We noted no new debt issuances nor any debt payment activity during 2011 or 2010.

### **Payroll Cash Disbursements**

1. We haphazardly selected one payroll check for all the employees from 2011 and one payroll check for all the employees from 2010 from the Employee Payroll Detail Report and:
  - a. We compared the hours and pay rate, or salary recorded in the Employee Payroll Detail 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 Employee Payroll Detail Report. We found no exceptions.

- c. We determined whether the account code to which the check was posted were 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, 2011 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 2011. We noted 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	January 31, 2012	12/6/2011	\$420	\$420
State income taxes	January 15, 2012	12/6/2011	\$81	\$81
Local income tax	January 30, 2012	12/6/2011	\$55	\$55
OPERS retirement	January 30, 2012	12/6/2011	\$1,466	\$1,466

#### **Non-Payroll Cash Disbursements**

1. From the Payment Register Detail Report, we re-footed checks recorded as disbursements for *supplies* for 2011. We found no exceptions.
2. We haphazardly selected ten disbursements from the Payment Register Detail Report for the year ended December 31, 2011 and ten from the year ended 2010 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.

**Compliance – Contracts & Expenditures**

We inquired of management and scanned the Payment Register Detail Report for the years ended December 31, 2011 and 2010 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, the Auditor of State and others within the Cemetery, and is not intended to be, and should not be used by anyone other than these specified parties.

**Alger & Associates, Inc.**  
**June 20, 2012**





# Dave Yost • Auditor of State

GRANDVIEW UNION CEMETERY

TUSCARAWAS 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  
OCTOBER 18, 2012