

**ANDOVER UNION CEMETERY**

**ASHTABULA COUNTY**

**JANUARY 1, 2008 TO DECEMBER 31, 2009  
AGREED UPON PROCEDURES**





# Dave Yost • Auditor of State

Board of Trustees  
Andover Union Cemetery  
139 Maple Street  
PO Box 591  
Andover, Ohio 44003

We have reviewed the *Independent Accountants' Report on Applying Agreed Upon Procedures* of the Andover Union Cemetery, Ashtabula County, prepared by S.R. Snodgrass, A.C., for the period January 1, 2008 through December 31, 2009. Based upon this review, we have accepted these reports 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 Andover 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

December 27, 2011

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

**Andover Union Cemetery  
Ashtabula County  
139 Maple Street  
PO Box 591  
Andover, Ohio 44003**

We have performed the procedures enumerated below, with which the Board of Trustees and the management of Andover 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, 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 Cash Journal 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 Cash Journal. The amounts agreed.
4. We confirmed the December 31, 2009 bank account balances with the Cemetery's financial institution. We found no exceptions. We also agreed the confirmed balances to the amounts appearing in the December 31, 2008 bank reconciliation without exception.
5. We selected the two reconciling debits listed on the bank reconciliation (outstanding checks) from the December 31, 2009 bank reconciliation:
  - a. We traced each debit to the subsequent January 2010 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.

### **Property Taxes, Intergovernmental and Other Confirmable Cash Receipts**

1. We scanned the Receipt Register to determine whether it included the proper number of tax receipts for 2009 and 2008:
  - a. Two personal property tax receipts
  - b. Two real estate tax receiptsWe noted the Receipts Register included the proper number of tax settlement receipts for each year.
2. We agreed amounts paid from the Village of Andover and Andover Township during 2009 and 2008, as documented on payment remittance forms to the Cemetery Receipt Register. We found no exceptions.
  - a. We determined whether these receipts were allocated to the proper account codes(s). We found no exceptions.
  - b. We determined whether the receipts were recorded in the proper year. We found no exceptions.
3. We agreed amounts paid from the American Legion Post 226 during 2009, as documented on the confirmation to the Cemetery Receipt Register. We found no exceptions.
  - a. We determined whether these receipts were allocated to the proper account codes(s). We found no exceptions.
  - b. 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 and charges for services from the year ended December 31, 2009 and 10 cash receipts for sales of lots and 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 Receipt Register. 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**

1. The prior audit report disclosed no debt outstanding as of December 31, 2007.
2. 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 Payroll Reconciliation Report and:
  - a. We compared the hours and pay rate, or salary recorded in the Payroll Reconciliation Report to supporting documentation (Daily Timesheets). 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 were reasonable based on the employees' duties as documented in the employees' personnel files. 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, 2009 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 2009. We noted the following:

Withholding	Date Due	Date Paid	Amount Due	Amount Paid
Federal income taxes & Medicare	January 31, 2010	1/15/2010	92.50	92.50
State income taxes	January 31, 2010	1/20/2010	15.95	15.95
Local income tax	January 31, 2010	1/20/2010	44.80	44.80
OPERS retirement	January 30, 2010	1/20/2010	302.04	302.04

**Non-Payroll Cash Disbursements**

- 1. From the Cash Journal, we re-footed checks recorded as disbursements for *Contracts* for 2009. We found no exceptions
- 2. We haphazardly selected ten disbursements from the Cash Journal for the year ended December 31, 2009 and ten from the year ended 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 Cash 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.

**Compliance – Contracts & Expenditures**

We inquired of management and scanned the Cash Journal 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.

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This report is intended solely for the information and use of management, those charged with governance, the Auditor of State, and others within the Government, and is not intended to be, and should not be used by anyone other than these specified parties.

*S. R. Smedgrass, A.C.*

December 12, 2011





# Dave Yost • Auditor of State

**ANDOVER UNION CEMETERY**

**ASHTABULA 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  
JANUARY 10, 2012**