

**NEW LEXINGTON PIKE TOWNSHIP UNION CEMETERY
PERRY COUNTY**

AGREED UPON PROCEDURES

FOR THE YEARS ENDED DECEMBER 31, 2016 AND 2015

**Wilson, Phillips & Agin, CPA's, Inc.
1100 Brandywine Blvd. Building G
Zanesville, Ohio 43701**



Dave Yost • Auditor of State

Board of Trustees
New Lexington Pike Township Union Cemetery
440 Swigart Street
New Lexington, Ohio 43764

We have reviewed the *Independent Accounts' Report on Applying Agreed-Upon Procedures* of the New Lexington Pike Township Union Cemetery, Perry County, prepared by Wilson, Phillips & Agin, CPA's, Inc., for the period January 1, 2015 through December 31, 2016. 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 New Lexington Pike Township 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

July 26, 2017

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**WILSON, PHILLIPS & AGIN, CPA'S, INC.
1100 BRANDYWINE BLVD. BUILDING G
ZANESVILLE, OHIO 43701**

INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

New Lexington Pike Township Union Cemetery
Perry County
440 Swigart Street
New Lexington, Ohio 43764

We have performed the procedures enumerated below, with which the Board of Trustees and the management of New Lexington Pike Township Union Cemetery, Perry County, Ohio (the Cemetery) and the Auditor of State agreed, on the receipts, disbursements and balances recorded in the Cemetery's cash basis accounting records for the years ended December 31, 2016 and 2015, and certain compliance requirements related to these transactions and balances, included in the information provided to us by the management of the Cemetery. The Cemetery is responsible for the receipts, disbursements and balances recorded in the cash basis accounting records for the years ended December 31, 2016 and 2015 and certain compliance requirements related to these transactions and balances included in the information provided to us by the Cemetery. 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 recalculated of the December 31, 2016 and December 31, 2015 bank reconciliations. We found no exceptions.
2. We agreed the January 1, 2015 beginning balance recorded in the Cashbook to the December 31, 2014 balances in the documentation in the prior year audited statements. We found no exceptions. We also agreed the January 1, 2016 beginning fund balances recorded in the Cashbook to the December 31, 2015 balances in the Cashbook. We found no exceptions.
3. We agreed the totals per the bank reconciliation to the total of December 31, 2016 and 2015 cash balances reported in the Cashbook. The amounts agreed.
4. We confirmed the December 31, 2016 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, 2016 bank reconciliation without exception.
5. We selected all reconciling debits (such as outstanding checks) haphazardly from the December 31, 2016 bank reconciliation:
 - a. We traced each debit to the subsequent January bank statement. We found no exceptions.
 - b. We traced the amounts and dates to the check register, to determine the debits were dated prior to December 31. There were no exceptions.
6. We inspected investments held at December 31, 2016 and December 31, 2015 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 haphazardly selected a property tax receipt from one Statement of Semiannual Apportionment of Taxes (the Statement) for 2016 and one from 2015:
 - a. We traced the gross receipts from the Statement to the amount recorded in the Receipts Journal and Cashbook. The amounts agreed.
 - b. We inspected the Receipts Journal to confirm the receipt was allocated to the proper fund(s) as required by Ohio Rev. Code 5705.05-.06 and 5705.10. We found no exceptions.
 - c. We inspected the Receipts Journal to determine whether the receipt was recorded in the proper year. The receipt was recorded in the proper year.
2. We inspected the Receipts Journal and Cashbook to determine whether it included two real estate tax receipts for 2016 and 2015. The Receipts Journal included the proper number of tax receipts for each year.

Sales of Lots

We haphazardly selected 10 cash receipts for sales of lots from the year ended December 31, 2016 and 10 cash receipts for sales of lots from the year ended 2015 recorded in the duplicate cash receipts book and:

- a. Agreed the receipt amount to the amount recorded in the Receipts Journal. The amounts agreed.
- b. Agreed the amount charged complied with rates in force during the period. We found no exceptions.
- c. Inspected the Receipt Journal to determine the receipt was posted to the proper account code, and was recorded in the proper year. We found no exceptions.

Charges for Services (Burials)

We haphazardly selected 10 cash receipts for burials from the year ended December 31, 2016 and 10 cash receipts for burials from the year ended 2015 recorded in the duplicate cash receipts book and:

- a. Agreed the receipt amount to the amount recorded in the Receipts Journal. The amounts agreed.
- b. Agreed the amount charged complied with rates in force during the period. We found no exceptions.
- c. Inspected the Receipt Journal to determine the receipt was posted to the proper account code, and was recorded in the proper year. We found no exceptions.

Debt

1. The prior audit documentation disclosed no debt outstanding as of December 31, 2014.
2. We inquired of management, and inspected the Receipt Journal and Disbursements Journal for evidence of debt issued during 2016 or 2015 or debt payment activity during 2016 or 2015. We noted no new debt issuances, nor any debt payment activity during 2016 or 2015.

Payroll Cash Disbursements

1. We haphazardly selected one payroll check for five employees from 2016 and one payroll check for five employees from 2015 from the Payroll Journal and:
 - a. We compared the hours and pay rate, or salary recorded in the Payroll Journal 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 inspected the Payroll Journal to determine the account code(s) to which the check was posted were reasonable based on the employee's duties as documented in the employees' personnel files and minute record. We also inspected the Payroll Journal to determine the payment was posted to the proper year. We found no exceptions.

Payroll Cash Disbursements (Continued)

2. For any new employees selected in step 1 we compared the following information in the employees' personnel files and 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 and Local income tax withholding authorization and withholding
 - f. Any other deduction authorizations (deferred compensation, etc.)

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

3. We inspected the last remittance of tax and retirement withholdings for the year ended December 31, 2016 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 2016. We noted the following:

Withholding (plus employer share Where applicable)	Due Date	Date Paid	Amount W/H	Amount
Federal Income Taxes	January 31, 2017	January 18, 2017	\$ 459.30	\$ 459.30
State Income Taxes	January 31, 2017	January 20, 2017	327.88	327.88
Local Income Tax	January 31, 2017	January 19, 2017	0.78	0.78
OPERS Retirement	January 31, 2017	January 18, 2017	1,085.19	1,085.19

Non-payroll Cash Disbursements

1. From the Disbursements Journal, we re-footed checks recorded as disbursements for supplies and materials for 2016. We found no exceptions.
2. We haphazardly selected ten disbursements from the Disbursements Journal for the year ended December 31, 2016 and ten from the year ended 2015 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 Disbursements 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.

Other Compliance

1. Ohio Rev. Code Section 117.38 requires entities to file their financial information in the HINKLE system within 60 days after the close of the fiscal year. We confirmed the Cemetery filed their complete financial statements, as defined by AOS Bulletin 2016-007, within the allotted timeframe for the years ended December 31, 2016 and 2015. No exceptions noted.

New Lexington Pike Township Union Cemetery
Perry County
Independent Accountants' Report on Applying Agreed-Upon Procedures
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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*. We were not engaged to, and did not conduct an examination or review, 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 for the use of the Cemetery to assist in evaluating its receipts, disbursements and balances recorded in their cash-basis accounting records for the years ended December 31, 2016 and 2015, and certain compliance requirements related to these transactions and balances and is not suitable for any other purpose.

Wilson, Phillips & Agin, CPA's, Inc.
Zanesville, Ohio
June 24, 2017



Dave Yost • Auditor of State

NEW LEXINGTON- PIKE TOWNSHIP UNION CEMETERY

PERRY 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
AUGUST 8, 2017**