

**CHESTNUT GROVE UNION CEMETERY
CUYAHOGA COUNTY
Agreed-Upon Procedures
For the Years Ended December 31, 2013 and 2012**

Perry & Associates
Certified Public Accountants, A.C.



Dave Yost • Auditor of State

Board of Trustees
Chestnut Grove Union Cemetery
7789 Lewis Road
Olmsted Falls, Ohio 44138

We have reviewed the *Independent Accountants' Report on Applying Agreed-Upon Procedures* of the Chestnut Grove Union Cemetery, Cuyahoga County, prepared by Perry & Associates, Certified Public Accountants, A.C., for the period January 1, 2012 through December 31, 2013. 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 Chestnut Grove 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

June 20, 2014

This page intentionally left blank.

**CHESTNUT GROVE UNION CEMETERY
CUYAHOGA COUNTY**

TABLE OF CONTENTS

TITLE	PAGE
Independent Accountants' Report on Applying Agreed-Upon Procedures.....	1

Perry & Associates
Certified Public Accountants, A.C.
www.perrycpas.com

MARIETTA
428 Second Street
Marietta, OH 45750
(740) 373-0056
(740) 373-2402 Fax

PARKERSBURG
1035 Murdoch Avenue
Parkersburg, WV 26101
(304) 422-2203
(304) 428-5587 Fax

ST. CLAIRSVILLE
121 E. Main Street
St. Clairsville, OH 43950
(740) 695-1569
(740) 695-5775 Fax

INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

May 30, 2014

Chestnut Grove Union Cemetery
Cuyahoga County
7789 Lewis Road
Olmsted Falls, Ohio 44138

To the Board of Trustees:

We have performed the procedures enumerated below, with which the Board of Trustees and the management of **Chestnut Grove Union Cemetery**, Cuyahoga County, Ohio (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, 2013 and 2012, 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, 2013 and December 31, 2012 bank reconciliations. We found no exceptions.
2. We agreed the January 1, 2012 beginning fund balance recorded in the Quickbooks Balance Sheet Previous Year Comparison Report to the December 31, 2011 balance in the documentation in the prior year Agreed-Upon Procedures working papers. We found no exceptions. We also agreed the January 1, 2013 beginning fund balance recorded in the Quickbooks Balance Sheet Previous Year Comparison Report to the December 31, 2012 balance in the Quickbooks Balance Sheet Previous Year Comparison Report. We found no exceptions.
3. We agreed the totals per the bank reconciliations to the total of the December 31, 2013 and 2012 cash balances reported in the Quickbooks Balance Sheet Previous Year Comparison Reports. The amounts agreed.
4. We observed the year-end bank balance on the financial institution's website. The balances agreed. We also agreed the confirmed balances to the amounts appearing in the December 31, 2013 bank reconciliation without exception.

Cash and Investments (Continued)

5. We tested investments held at December 31, 2013 and December 31, 2012 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 Receipts

1. We agreed amounts paid from Olmsted Falls during 2013 and 2012, as documented on the City and Township Detail Transaction Lists for 2013 and 2012 to the Cemetery Deposit Detail 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.
2. We agreed amounts paid from Olmsted Township during 2013 and 2012, as documented on the City and Township Detail Transaction Lists for 2013 and 2012 to the Cemetery Deposit Detail 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 one exception. The last payment in December 2012 from Olmsted Township was not deposited until January 2013.

Sales of Lots

We haphazardly selected 10 receipts for sales of lots from the year ended December 31, 2013 and 10 cash receipts for the sales of lots from the year ended 2012 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.

Over-The-Counter Cash Receipts

We haphazardly selected 10 over-the-counter cash receipts from the year ended December 31, 2013 and 10 over-the-counter cash receipts from the year ended 2012 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 the rates in force during the period. We found no exceptions.
- c. Receipt was posted to the proper fund, and was recorded in the proper year. We found no exceptions.

Debt

1. The prior Agreed-Upon Procedures documentation disclosed no debt outstanding as of December 31, 2011.
2. We inquired of management, and scanned the Deposit Detail Report and the Check Detail Report for evidence of debt issued during the 2013 or 2012 or debt payment activity during 2013 or 2012. We noted no new debt issuances, nor any debt payment activity during 2013 or 2012.

Non-Payroll Cash Disbursements

We haphazardly selected ten disbursements from the Check Detail Report for the year ended December 31, 2013 and ten from the year ended 2012 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 Detail Report and to the names and amounts on the supporting invoices. We found no exceptions.
- c. The payment was posted to proper account code. We found no exceptions.

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.



Perry and Associates
Certified Public Accountants, A.C.
Marietta, Ohio



Dave Yost • Auditor of State

CHESTNUT GROVE UNION CEMETERY

CUYAHOGA 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 8, 2014