



Dave Yost • Auditor of State



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INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Woodlawn Union Cemetery
Medina County
200 College Street
P.O. Box 494
Wadsworth, Ohio 44281

We have performed the procedures enumerated below, which were agreed to by the Board of Trustees and the management of the Woodlawn Union Cemetery, Medina County, Ohio, (the Cemetery), on the receipts, disbursements and balances recorded in the Cemetery's cash basis accounting records for the years ended December 31, 2017 and 2016 and certain compliance requirements related to those 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, 2017 and 2016 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

1. We recalculated the December 31, 2017 and December 31, 2016 bank reconciliations. We found no exceptions.
2. We agreed the January 1, 2016 beginning fund balances recorded in the Check Register and Investments Spreadsheet to the December 31, 2015 balances in the documentation in the prior year Agreed-Upon Procedures working papers. We found no exceptions. We also agreed the January 1, 2017 beginning fund balances recorded in the Check Register and Investments Spreadsheet to the December 31, 2016 balances in the Check Register and Investments Spreadsheet. We found no exceptions.
3. We agreed the totals per the bank reconciliations to the total of the December 31, 2017 and 2016 fund cash balances reported in the Check Register. The amounts agreed.
4. We confirmed the December 31, 2017 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, 2017 bank reconciliation without exception.

Cash (Continued)

5. We selected five reconciling debits (such as outstanding checks) haphazardly from the December 31, 2017 bank reconciliation:
 - a. We traced each debit to the subsequent January and April bank statements. We found no exceptions.
 - b. We traced the amounts and dates to the Profit & Loss Detail Report, to determine the debits were dated prior to December 31. There were no exceptions.

Intergovernmental and Other Confirmable Cash Receipts

1. We agreed amounts paid from the City of Wadsworth during 2017 and 2016, as documented on the City remittance forms dated January 1, 2016, July 1, 2016, January 10, 2017, and July 1, 2017 to the Cemetery Profit & Loss Detail Report. We found no exceptions.
 - a. We determined whether these receipts were allocated to the proper account code. 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 Wadsworth Township during 2017 and 2016, as documented on the Township remittances dated January 25, 2016, July 19, 2016, January 17, 2017, and July 11, 2017 to the Cemetery Profit & Loss Detail Report. We found no exceptions.
 - a. We determined whether these receipts were allocated to the proper account code. 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 Sacred Heart Church during 2017 and 2016, as documented on the Church remittances dated January 13, 2016, and January 5, 2017 to the Cemetery Profit & Loss Detail Report. We found no exceptions.
 - a. We determined whether these receipts were allocated to the proper account code. 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 or charges for services from the year ended December 31, 2017 and 10 cash receipts for sales of lots or charges for services from the year ended December 31, 2016 recorded in the duplicate cash receipts book and:

- a. Agreed the receipt amount to the amount recorded in the Profit & Loss Detail Report. The amounts agreed.
- b. Agreed the amount charged complied with rates in force during the period. We found no exceptions.
- c. Inspected the Profit & Loss Detail Report 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 agreed-upon procedures documentation disclosed no debt outstanding as of December 31, 2015.
2. We inquired of management, and inspected the Profit & Loss Detail Report for evidence of debt issued during 2017 or 2016 or debt payment activity during 2017 or 2016. There were no new debt issuances, nor any debt payment activity during 2017 or 2016.

Payroll Cash Disbursements

1. We haphazardly selected one payroll check for five employees from 2017 and one payroll check for five employees from 2016 from the Payroll Summary Report and:
 - a. We compared the hours and pay rate, or salary recorded in the Payroll Period Report to supporting documentation (timecard or legislatively-approved rate or salary). We found one instance in 2017 where a trustee did not have a legislatively-approved rate or salary. Because we did not test all payroll checks, our report provides no assurance whether or not other similar errors occurred.

The amount paid to the trustee equaled the maximum allowable salary provided for by Ohio Rev. Code § 759.31. The Cemetery should ensure all future pay rates are clearly approved by the Board, and documented in the minutes.

- b. We inspected the Profit & Loss Detail Report to determine the account code to which the check was posted was reasonable based on the employees' duties as documented in the minute record. We also inspected the Profit & Loss Detail Report to determine the payment was posted to the proper year. We found no exceptions.
2. For the new employee selected in procedure 1 we inspected the employee's personnel file and minute record for the following information and compared it with the information used to compute gross and net pay related to this check:
 - a. Name
 - b. Authorized salary or pay rate
 - c. Department and fund to which the check should be charged
 - d. Retirement system participation and payroll withholding
 - e. Federal and State income tax withholding authorization and withholding
 - f. Any other deduction authorizations (deferred compensation, etc.)

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

Payroll Cash Disbursements (Continued)

3. We inspected the last remittance of tax and retirement withholdings for the year ended December 31, 2017 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 2017. We observed the following:

Withholding (plus employer share, where applicable)	Date Due	Date Paid	Amount Due	Amount Paid
Federal income taxes & Medicare (and social security, for employees not enrolled in pension system)	January 31, 2018	January 5, 2018	\$867.08	\$867.08
State income taxes	January 15, 2018	January 4, 2018	\$229.88	\$229.88
Local income tax	January 15, 2018	January 5, 2018	\$120.37	\$120.37
OPERS retirement	January 30, 2018	January 5, 2018	\$2,023.88	\$2,023.88

Non-Payroll Cash Disbursements

We haphazardly selected ten disbursements from the Profit & Loss Detail Report for the year ended December 31, 2017 and ten from the year ended December 31, 2016 and determined whether:

- The disbursements were for a proper public purpose. We found no exceptions.
- 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 Profit & Loss Detail Report and to the names and amounts on the supporting invoices. We found no exceptions.
- The payment was posted to a proper account code. We found no exceptions.

Other Compliance

Ohio Rev. Code Section 117.38 requires cemeteries to file their financial information in the HINKLE system within 60 days after the close of the fiscal year. This statute also permits the Auditor of State to extend the deadline for filing a financial report and establish terms and conditions for any such extension. Auditor of State established policies, in addition to filing extensions granted for extenuating circumstances, allow for refile complete financial statements, as defined in AOS Bulletin 2015-007 in the HINKLE System for December 31, 2017 and 2016 fiscal year ends included in 2015-2016 or 2016-2017 agreed up on procedure engagements, subsequent to the Cemetery's deadline where the initial filing was filed on time but incomplete. We confirmed the Cemetery filed their complete financial statements, as defined by AOS Bulletin 2015-007 and Auditor of State established policy within the allotted timeframe for the year ended December 31, 2017 and 2016 in the HINKLE system. There were no exceptions for the year ended December 31, 2017. The financial statements for the year ended December 31, 2016 were originally filed within the allotted timeframe; however, the notes to the financial statements were not included as required. Complete financial statements were subsequently filed on February 20, 2018.

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 or conclusion, respectively, on the Cemetery's receipts, disbursements, balances and compliance with certain laws and regulations. Accordingly, we do not express an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is to provide assistance in evaluation of the Cemetery's receipts, disbursements and balances recorded in their cash-basis accounting records for the years ended December 31, 2017 and 2016, and certain compliance requirements related to these transactions and balances and is not suitable for any other purpose.

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive style with a large, looping initial "D" and a long, sweeping tail on the "y".

Dave Yost
Auditor of State

Columbus, Ohio

August 29, 2018

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WOODLAWN UNION CEMETERY

MEDINA 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, 2 2018**