

Sonoma County

Auditor-Controller-Treasurer-Tax Collector

Internal Audit Report

Agreed-upon Procedures: Green Valley Cemetery District

For the Period: July 1, 2010 - June 30, 2020

Engagement No: 3210
Report Date July 28, 2021



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Green Valley Cemetery District
Engagement No. 3210
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Auditor-Controller's Report on Applying Agreed-Upon Procedures

We have performed the procedures enumerated in Appendix A of this report as agreed to and requested by the Green Valley Cemetery, solely to assist the District in complying with Government Code section 26909. The District's management is responsible for compliance with Government Code section 26909. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures we applied, findings, and recommendation can be found in Appendix A of this report. The schedules at Appendix B contain unaudited year-end balances for cash, receivables, payables, revenues, expenditures and fund balance, obtained from the County financial system used by the District.

We were engaged by Green Valley Cemetery to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the AICPA. We were not engaged to and did not conduct an examination, the objective of which would be the expression of an opinion on the accompanying Schedules of Year-End Balances (Appendix B). Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of Green Valley Cemetery District and to meet our other ethical responsibilities, in accordance with relevant ethical requirements related to our agreed-upon procedures engagement. In Sonoma County the Auditor-Controller and Treasurer-Tax Collector (ACTTC) positions are combined. The District's cash is pooled with the Sonoma County Treasurer (a division of the ACTTC), who acts as a disbursing agent for the District. The Accounting Division within the ACTTC maintains internal controls over the financial accounting system, and processes transactions that have been approved by the District. The Accounting Division processes County checks for expenditures approved by the District, these checks are signed by the Auditor-Controller-Treasurer-Tax Collector. These non-audit activities create management participation threats to auditor independence, as discussed in Interpretation 101-3 of the American Institute of Certified Public Accountants Code of Professional Conduct, which cannot be mitigated. Internal Audit, a Division of the ACTTC Office, which has no other responsibility for the accounts and records being reviewed, performed this engagement. The amount, if any, that this departure affects the year-end balances for cash, receivables, payables, revenues, expenditures and fund balance of the District has not been determined.

This report is intended solely for the information and use of the Green Valley Cemetery District and the California State Auditor-Controller and is not intended to be and should not be used by anyone other than these specified parties.

Sonoma County Auditor-Controller

July 28, 2021

Appendix A : Procedures Applied, Findings and Recommendation

Procedures Applied

The procedures applied covered financial transactions from July 1, 2009 through June 30, 2020. We compiled and analyzed year-over-year comparisons of year-end balances for cash, receivables, payables, revenues, expenditures and fund balance. This financial information was obtained from the current County Enterprise Financial System (EFS) and from the prior Financial Accounting and Management Information System (FAMIS). Additionally, we interviewed District employees and reviewed District records to obtain explanations for large and unusual differences.

Receipt of Revenues

We judgmentally selected a sample of plot sales and recording fees and one donation, to determine whether the revenues were for services rendered and were for actual usage at authorized rates. These same samples were also reviewed to determine whether receipts were accounted for and deposited in a timely manner, to the correct account and in the proper fiscal year.

Expenditures and Payables

We judgmentally selected a sample of services and supplies expenditures to determine whether they were for goods and services received, properly authorized and recorded in the correct account.

Findings

Explanations obtained for large and/or unusual variances appeared reasonable. The revenue transactions we reviewed were for services rendered, plots sold and were generally accounted for and deposited in a timely manner to the correct account. The expenditures reviewed were for goods and services received, properly authorized and recorded to the correct account.

Although we did not identify any material errors, we identified one control weakness as a result of revenue and expenditures procedures. The District is not consistently reviewing their records in EFS to ensure that the system accurately reflects the District's revenues and expenditures.

Recommendation

We recommend that Green Valley Cemetery District review their records in EFS regularly to determine whether the system accurately reflects the District's revenues and expenditures, any errors should be addressed in a timely manner.

Appendix B : Supplemental Schedules

Green Valley Cemetery District
Schedule of Year-End Balances
June 30, 2020
Unaudited

Cash, Payables and Fund Balance

Cash and Investments	\$ 91,606
Vouchers Payable	<u>(419)</u>
Fund Balance	<u>\$ 91,187</u>

Revenues

Property Tax	\$ 13,024
Interest	1,694
Unrealized Gains/Losses	(162)
Charges for Services	<u>7,750</u>
Total Revenues	<u>22,306</u>

Expenditures

Services and Supplies	<u>12,214</u>
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Revenue over/(under) Expenditures	\$ <u>10,092</u>
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Appendix B : Supplemental Schedules

**Green Valley Cemetery District
Schedule of Year-End Balances
June 30, 2019 & June 30, 2018
Unaudited**

	2019	2018
Cash, Payables and Fund Balance		
Cash and Investments	\$ 83,655	\$ 83,251
Vouchers Payable	<u>(2,560)</u>	<u>(88)</u>
Fund Balance	\$ <u>81,095</u>	\$ <u>83,164</u>
Revenues		
Property Tax	\$ 12,556	\$ 11,441
Interest	1,666	1,124
Unrealized Gains/Losses	1,163	(176)
Charges for Services	<u>1,101</u>	<u>8,130</u>
Total Revenues	<u>16,486</u>	<u>20,519</u>
Expenditures		
Services and Supplies	<u>18,555</u>	<u>11,063</u>
Revenue over/(under) Expenditures	\$ <u><u>(2,069)</u></u>	\$ <u><u>9,455</u></u>

Appendix B : Supplemental Schedules

**Green Valley Cemetery District
Schedule of Year-End Balances
June 30, 2017 & June 30, 2016
Unaudited**

	2017	2016
Cash, Payables and Fund Balance		
Cash and Investments	\$ <u>73,709</u>	\$ <u>80,919</u>
Fund Balance	\$ <u><u>73,709</u></u>	\$ <u><u>80,919</u></u>
 Revenues		
Property Tax	\$ 11,148	\$ 10,571
Interest	749	598
Unrealized Gains/Losses	(409)	(105)
Charges for Services	<u>3,200</u>	<u>3,000</u>
Total Revenues	<u>14,688</u>	<u>14,063</u>
 Expenditures		
Services and Supplies	<u>21,899</u>	<u>17,912</u>
 Revenue over/(under) Expenditures	\$ <u><u>(7,211)</u></u>	\$ <u><u>(3,849)</u></u>

Appendix B : Supplemental Schedules

**Green Valley Cemetery District
Schedule of Year-End Balances
June 30, 2015 & June 30, 2014
Unaudited**

	2015	2014
Cash, Payables and Fund Balance		
Cash and Investments	\$ 84,900	\$ 77,614
Vouchers Payable	<u>(132)</u>	<u>-</u>
Fund Balance	<u>\$ 84,768</u>	<u>\$ 77,614</u>
 Revenues		
Property Tax	\$ 9,988	\$ 9,259
Interest	480	430
Unrealized Gains/Losses	(410)	-
Charges for Services	<u>1,556</u>	<u>2,283</u>
Total Revenues	<u>11,614</u>	<u>11,971</u>
 Expenditures		
Services and Supplies	<u>5,086</u>	<u>4,834</u>
 Revenue over/(under) Expenditures	<u>\$ 6,528</u>	<u>\$ 7,137</u>

Appendix B : Supplemental Schedules

**Green Valley Cemetery District
Schedule of Year-End Balances
June 30, 2013 & June 30, 2012
Unaudited**

	2013	2012
Cash, Payables and Fund Balance		
Cash and Investments	\$ 70,984	\$ 63,699
Vouchers Payable	<u>(507)</u>	<u>-</u>
Fund Balance	<u>\$ 70,477</u>	<u>\$ 63,699</u>
 Revenues		
Property Tax	\$ 9,500	\$ 8,637
Interest	560	551
Unrealized Gains/Losses		
Charges for Services	<u>3,437</u>	<u>3,395</u>
Total Revenues	<u>13,496</u>	<u>12,583</u>
 Expenditures		
Services and Supplies	<u>6,718</u>	<u>6,305</u>
 Revenue over/(under) Expenditures	<u>\$ 6,778</u>	<u>\$ 6,278</u>

Appendix B : Supplemental Schedules

Green Valley Cemetery District
Schedule of Year-End Balances
June 30, 2010 & June 30, 2011
Unaudited

	2011	2010
Cash, Payables and Fund Balance		
Cash and Investments	\$ <u>57,421</u>	\$ <u>47,317</u>
Fund Balance	\$ <u><u>57,421</u></u>	\$ <u><u>47,317</u></u>
 Revenues		
Property Tax	\$ 8,431	\$ 7,801
Interest	329	391
Charges for Services	<u>4,681</u>	<u>6,050</u>
Total Revenues	<u>13,442</u>	<u>14,242</u>
 Expenditures		
Services and Supplies	<u>3,338</u>	<u>5,707</u>
 Revenue over/(under) Expenditures	\$ <u><u>10,103</u></u>	\$ <u><u>8,535</u></u>