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## FISCAL UPDATE Article

Fiscal Services Division

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### AUDIT — SAYLOR TOWNSHIP PINE HILL CEMETERY

**Audit.** On July 19, 2018, the Auditor of State released a report on a special investigation of Saylor Township Pine Hill Cemetery (Cemetery) for the period of January 1, 2010, through October 31, 2017. Saylor Township Trustees requested the investigation because of concerns regarding missing equipment, undeposited cash collections, unauthorized plot sales and transfers, and improper redemption of rebates earned on purchases made with Cemetery funds.

**Findings.** The report identified \$2,000 in improper charges, which included:

- \$1,600 for four cemetery plots for two unrelated individuals using the same residential address; there was no supporting documentation confirming the address.
- \$400 for a cemetery plot sold at the resident rate when the customer was a nonresident.

The report also found that 12 cemetery plots were held in the name of the former sexton in charge of the cemetery, Willard Bushbaum, and his wife. Auditors were not able to determine the propriety of the acquisition of those plots due to lack of sufficient supporting documentation. In addition, 6 statements from Menards were not supported with adequate documentation, and 35 Menards statements detailed eligible rebate purchases. Due to insufficient supporting documentation auditors were not able to determine whether the rebates were properly redeemed.

**Recommendations.** The auditors recommend that the Cemetery strengthen internal controls, including written procedures for sales and transfers of cemetery plots and acquisitions and disposal of equipment. The auditors also recommend that the Cemetery ensure the retention of supporting documentation for sales and transfers of cemetery plots and credit card receipts.

The full report is available [here](#).

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