



September 11, 2013

City of Saskatoon – City Clerk’s Office  
 Attention: Secretary – Audit Committee  
 222-3<sup>rd</sup> Avenue North  
 Saskatoon, Saskatchewan S7K 0J5

**Audit Report – Woodlawn Cemetery Revenue Collection System**

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The 2012-2013 Corporate Audit Plan included provision to conduct a financial system audit of the Woodlawn Cemetery’s revenue collection system. This financial system was last subject to internal audit by Robert Prosser & Associates Inc. in 2005.

Woodlawn Cemetery is a landscaped, well-maintained 94-acre site owned and operated by the City of Saskatoon. It has been the official cemetery of Saskatoon since 1906 and is expected to continue as the city’s municipal cemetery for at least another 30 years.

Revenue is earned from the sale of graves and columbarium niches (both immediate need and pre-need), opening and closing services, monument foundation installations and flat marker installations. In 2012, there were 580 interments, including 61 indigent burials.

**Table 1: Woodlawn Cemetery Revenue 2009 - 2013**

	2009	2010	2011	2012	2013
<b>Budgeted revenue</b>	\$848,300	\$903,400	\$954,100	\$974,000	\$983,200
<b>Actual revenue</b>	\$796,700	\$849,000	\$1,007,600	\$1,075,000	n/a
<b>Variance (under)/over budget</b>	(\$51,600)	(\$54,400)	\$53,500	\$101,000	n/a

The overall objective of the audit was to determine whether adequate systems, practices and controls are in place to ensure:

- Complete, accurate and timely billing and collection of revenue.
- Adjustments are valid and accurately processed.
- Opportunities for theft, fraud and misappropriation are minimized.

Management is currently working on implementation of the recommendations.

Respectfully submitted,

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