

Cemetery News

Agreed Upon Procedures 2007, 2008 and 2009 Are Due This Year



On January 14, 2010, the South Carolina Perpetual Care Cemetery Board mailed letters to all cemeteries regarding Agreed Upon Procedures. Your cemetery's Agreed Upon Procedures for the years 2007, 2008 and 2009 are due six months after the end of your fiscal year, and they must be performed by an independent licensed certified public

accountant. If staff does not receive your Agreed Upon Procedures report within six month's time from the end of your fiscal year, your cemetery will be charged a late fine of \$25 per day late. If your cemetery did not receive the letter and Agreed Upon Procedures instructions in the mail, please contact our office as soon as possible so that we may get them to you.

It is important to note that **the Agreed Upon Procedures do not take the place of the Care and Maintenance and Merchandise Annual Reports** that are due to the Board no more than 90 days after the cemetery's fiscal year end. Annual Reports may be signed by an officer of the cemetery, and the Board does not require licensed CPAs to fill out Annual Reports. You can find the annual reporting forms on the Cemetery Board's website under the Applications/Forms tab.

Failure to submit required reports to the Board in a timely manner will result in disciplinary action.

Most Common Issues/Violations Found During Inspections and Citations



The South Carolina Perpetual Care Cemetery Board recently gave Board inspectors the authority to issue citations. If your cemetery is in violation of the practice act, you will be issued a warning and given time to bring your cemetery into compliance, but if the issues noted on the warning are not corrected within the compliance period, the inspector will issue a citation with a \$500

fine, and you may be required to appear before the Board.

The most common violations found during inspections are:

- No complaint book or failure to properly enter or record complaints;
- No contracts or incomplete contracts;
- Failure to file Annual Reports with the Board;
- Failure to properly fund Perpetual Care Trust and/or Merchandise accounts;

Board Members

- James W. Russ, Conway, Board Chair
- William Russel Floyd, Jr., Spartanburg, Vice Chair
- John E. Bartus, Mauldin, Member
- Roger Dean Finch, Honea Path, Member
- Thomas Johnson, Charleston, Member
- Jacquelyn S. Petty, Union, Member
- Rick Riggins, Lancaster, Member

Staff

[Randy Bryant](#), Assistant Deputy Director,

Office of Board Services

- [Doris E. Cubitt](#), CPA, Administrator
- [Michael Teague](#), Administrative Assistant
- [Jeanie Rose](#), Administrative Specialist
- [Amy Holleman](#), Administrative Specialist
- [Raymond Lee](#), Inspector

- Sharon Wolfe, Investigative Supervisor
- Bobby Taylor, Investigator
- Jim Holloway, CPA, Investigative Consultant

For license renewal questions, please contact

[Annette Disher](#), Office of Licensure & Compliance, Renewal Unit, (803) 896-4504,

PO Box 11329,

Columbia, SC 29211-1329

Telephone: (803) 896-0379 or (803) 896-4558

Fax: (803) 896-4554

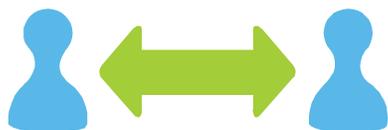
Website: www.llr.state.sc.us/pol/cemetery

email: rosej@llr.sc.gov or hollemana@llr.sc.gov

- Failure to deliver markers in a timely manner;
- Failure to submit Agreed Upon Procedures reports to the board;
- Failure to notify the board of change in cemetery management;
- Listing grave liners as vaults on contracts or in advertisements;
- Failure to maintain or repair mausoleums; and,
- Neither posting nor keeping the last inspection report.

If you need a sample contract to model your cemetery's contract after or one that you can use for your cemetery, or if you need annual reporting forms, trust information, or access to the South Carolina Perpetual Care Cemetery statute, visit the Board's website at www.llr.sc.state.us/pol/cemetery. You can also access a blank inspection form under the Applications/Forms section of the website so that you may conduct your own periodic self-inspections to make sure your cemetery has everything it needs to be in compliance at all times.

Keep Us Informed



It is important that licensed cemeteries in South Carolina keep the Board informed of changes in contact information. If your cemetery has changed its mailing address, telephone number, fax number, or email address, please inform the Board office as soon as possible so that we may keep our records updated and be sure that all licensees receive the information they need. Remember, you are responsible for complying with the practice act even if we are unable to reach you. You may also make changes to your address through the online services area of our website, www.llr.state.sc.us/pol/cemetery.

If the manager information we have for your cemetery is outdated, you must inform the Board as soon as possible. Submit the change to Board staff along with the new or proposed manager's resume showing the manager meets the legal requirements as outlined in Section 40-8-90(A)(1)(c) to manage a perpetual care cemetery in South Carolina. All South Carolina perpetual care cemetery managers must have a minimum of two years of experience working with perpetual care cemeteries. There is no charge to change managers, assuming there are no changes in ownership structure, but **you may face disciplinary action if it is determined your cemetery is operating under management different from what we have on file.**

Watch South Carolina Perpetual Care Cemetery Board Meetings Live Online!

If you would like to see the South Carolina Perpetual Care Cemetery Board in action, you may watch meetings live online by going to the Board Information section of our website and clicking on the "[View Live Board Meetings](#)" link and then clicking on the Cemetery Board. You may also watch archived meetings or listen to the audio. Other online services include RSS feed subscriptions, podcasts of board meetings, agendas and meeting minutes.

2010 Perpetual Care Cemetery Board Meeting Dates and Information

The next Board meeting is scheduled for 10 a.m. May 19, 2010. Other meeting dates for 2010 are July 7 and November 3. If you have an issue you wish to bring before the Board including, but not limited to, trust fund transfers, transfer of cemetery ownerships, newly proposed cemeteries, and concerns for the board, you must notify staff no later than 10 business days before a scheduled meeting in order to be placed on the agenda. It is important that you have any applications, requests and documents for the board when you notify staff of your desire to be added to the agenda.

All Employers Must Comply with S.C. Immigration Act by July 1, 2010



The “South Carolina Illegal Immigration Reform Act” that was signed into law by Governor Mark Sanford on June 4, 2008 will soon be applicable to all businesses in South Carolina regardless of the number of employees.

Compliance with this law began July 1, 2009, for private employers who employ 100 or more employees. For private employers who employ less than 100 employees, the compliance date is July 1, 2010.

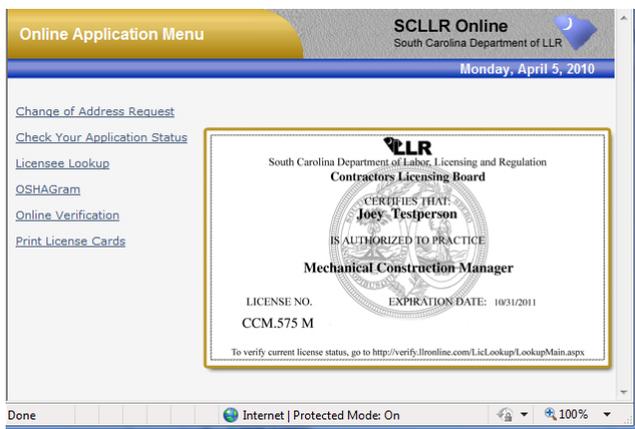
The law requires all employers to verify the legal status of new employees and prohibits employment of any worker who is not legally in this country and authorized to work. The South Carolina Department of Labor, Licensing and Regulation’s Office of Immigrant Worker Compliance is charged with investigating complaints and conducting random audits of private employers to assure compliance. Failure to comply can result in severe monetary penalties and revocation of an employer’s right to operate their business.

During the first year, LLR investigators found that most large employers (more than 100 workers) were in compliance with the law. When violations were found they generally were because

- employers who were using E-Verify to verify their employees, did not do so within the five-day timeframe required by the law.
- employers who were using driver’s licenses to verify employees, did so using a driver’s license from a state not on the approved list.

For more information on the law, visit www.llronline.com/immigration/.

Wallet Cards are Available for LLR Licensees



The S.C. Department of Labor, Licensing and Regulation (LLR) has heard from many licensees that they would like a wallet card identifying them as licensed in their chosen occupation or profession, and we listened.

Licensees now have the capability through LLR’s Website to download and print a wallet card as a courtesy. The cards can be printed from your printer at your convenience, and you will need Adobe Reader installed on your PC to view and print the card. For best results, use card stock instead of copy paper to print a more durable card.

Instructions to Print Your Wallet Card

- Go to <https://verify.llronline.com>.
- Click on the “Print License Card” link on the left of the screen.
- Login with your username and password or last five digits of SSN and last name/company name.
- Click Login.
- A list of all active licenses will appear on screen.
- Click the PDF icon to the right for the license you want to print.
- The wallet card will open in a new Adobe Reader window.
- Print the wallet card.
- Logout.