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Cemetery oversight runs deep

BY [JAMES CARLSON](#)

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The mishandling of a local cemetery's money in 2005 has led to Kansas improving its system for regulating final resting places.

Since that time, two cemeteries in Topeka have been audited and two more are in the process.

The Kansas secretary of state's new requirement that cemeteries submit annual financial reports brings Kansas into line with what one cemetery association recommends. The state is more closely monitoring cemeteries to prevent people who prepay for services from losing money as was the case of customers of Topeka's Westlawn Memorial Gardens Cemetery, 820 S.W. Auburn Road.

The oversight also is designed to protect taxpayers, who foot the bill when cemeteries go under and local units of government have to seize control.

'It sounds like they're catching up to speed in having annual reports and audits,' said Bob Fells, an executive with the International Cemetery, Cremation and Funeral Association.

Now, all 71 Kansas cemeteries under the authority of the Secretary of State's Office must submit an annual report highlighting their financial situation. From those, the agency can determine if a full audit may be in order.

Topeka Cemetery and Rochester Cemetery were audited in 2008 and found to be "substantially compliant." The Secretary of State's Office is currently auditing Mount Hope and Penwell Gabel cemeteries as well.

That policy wasn't always the case.

Prior to 2005, the secretary of state didn't require any financial statements from cemeteries and only audited them "whenever and as often as deemed necessary," according to Kansas statutes.

The agency said it can't tell how many audits it conducted prior to that time because it destroyed any audit records or records showing an audit was initiated. Spokesman Jesse Borjon said Kansas statutes "allows for the disposition of noncurrent records that do not merit preservation as a method to promote economy and efficiency."

But in 2005, the Kansas Attorney General's Office came down hard on Michael Graham, owner of Westlawn Memorial Gardens Cemetery. He had illegally taken the fund holding customers' prepaid service money to Texas where investment of the money went awry.

When officials caught up with him, the fund was depleted. Now, those who had prepaid for

services, such as headstones and the opening and closing of the grave at Westlawn, are getting back a fraction of what they put in. Graham died in December 2007.

Fell said Kansas isn't alone in what propelled it to change.

"It's usually a problem with a cemetery that triggers it," he said.

Neighboring Missouri is no stranger to Michael Graham. That state's attorney general also sued him in 2005 for wrongful practices at cemeteries in the Show Me state.

Missouri now goes one step further than Kansas. Every for-profit cemetery in Missouri is subject to an audit every three years, a change implemented in 2007.

"New management took over at that regulating office and realized we needed to do more," said Travis Ford, spokesman for Missouri Division of Professional Registration.

Borjon said Kansas will get around to auditing all cemeteries under its regulatory power, but the process may be slow as it "focuses on the most problematic ones."

Meanwhile, the customers of Westlawn wait for their refunds. Assistant Shawnee County counselor Shawn Leisinger, who acts as Westlawn's general manager, said his office is on schedule to send refunds to qualifying Westlawn customers by the end of the month or in early August.

James Carlson can be reached at (785) 295-1186 or james.carlson@cjonline.com.

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