



OHIO AUDITOR OF STATE
KEITH FABER



OHIO AUDITOR OF STATE KEITH FABER



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Ashley Union Cemetery
Delaware County
Ashley, Ohio 43003

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Ashley Union Cemetery, Delaware County, (the Cemetery) for the years ended December 31, 2020 and 2019.

Our procedures were designed solely to satisfy the audit requirements of Ohio Rev. Code Section 117.11(A). Because our procedures were not designed to opine on the Cemetery's financial statements, we did not follow *generally accepted auditing standards*. We do not provide any assurance on the Cemetery's financial statements, transactions or balances for the years ended December 31, 2020 and 2019.

The Cemetery's management is responsible for preparing and maintaining its accounting records and related documents. Our responsibility under Ohio Rev. Code Section 117.11(A) is to examine, analyze and inspect these records and documents.

Based on the results of our procedures, we found the following significant compliance issue to report.

Current Year Observations

Ohio Rev. Code § 149.43(E)(2) requires that every public office must have a public records policy. The Cemetery did not have a public records policy, which could result in records requests not being fulfilled in accordance with Ohio law. The Cemetery should develop a public records policy that satisfies all elements of Ohio Rev. Code § 149.43(E)(2).

A handwritten signature in black ink that reads "Keith Faber".

Keith Faber
Auditor of State
Columbus, Ohio

February 23, 2021

OHIO AUDITOR OF STATE KEITH FABER



ASHLEY UNION CEMETERY

DELAWARE COUNTY

AUDITOR OF STATE OF OHIO CERTIFICATION

This is a true and correct copy of the report, which is required to be filed pursuant to Section 117.26, Revised Code, and which is filed in the Office of the Ohio Auditor of State in Columbus, Ohio.



Certified for Release 3/25/2021

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This report is a matter of public record and is available online at
www.ohioauditor.gov