



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



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## BASIC AUDIT REPORT

Lexington Union Cemetery  
Richland County  
1851 Graham Road  
Lexington, Ohio 44904

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Lexington Union Cemetery, Richland County, Ohio, (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 issues to report.

### Current Year Observations

1. We noted the Cemetery did not adopt a public records policy. This is contrary to the requirements described in Ohio Rev. Code § 149.43(E)(2). **Ohio Rev. Code § 149.43(E)(2)** requires all public offices to adopt a public records policy in compliance with this section for responding to public records requests. In adopting a public records policy under this division, a public office may obtain guidance from the model public records policy developed and provided to the public office by the attorney general under section 109.43 of the Revised Code.
2. We noted the Cemetery did not adopt a records retention policy/schedule. This is contrary to the requirements described in Ohio Rev. Code § 149.43(B)(2). **Ohio Rev. Code § 149.43(B)(2)** requires "a public office or the person responsible for public records shall organize and maintain public records in a manner that they can be made available for inspection or copying." The statute further requires a public office to have available a copy of its current records retention schedule at a location readily available to the public.
3. **Ohio Rev. Code § 117.38** requires the Cemetery to file annual financial reports in the HINKLE system within sixty days after the close of the fiscal year, unless the Auditor of State extends that deadline. The 2019 filing deadline was March 2, 2020; however, the Cemetery did not file its 2019 report until January 10, 2022. The 2020 report filing deadline was March 1, 2021; however, the Cemetery did not file its 2020 report until January 10, 2022.

A handwritten signature in black ink that reads "Keith Faber". The signature is written in a cursive style with a large, prominent "K" and "F".

Keith Faber  
Auditor of State  
Columbus, Ohio

February 17, 2022

# OHIO AUDITOR OF STATE KEITH FABER



**LEXINGTON UNION CEMETERY**

**RICHLAND 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 3/8/2022**

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This report is a matter of public record and is available online at  
[www.ohioauditor.gov](http://www.ohioauditor.gov)