



**LEXINGTON UNION CEMETERY  
RICHLAND COUNTY**

**BASIC AUDIT**

**FOR THE YEARS ENDED DECEMBER 31, 2018 AND 2017**



# OHIO AUDITOR OF STATE KEITH FABER



88 East Broad Street, 5<sup>th</sup> Floor  
Columbus, Ohio 43215-3506  
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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, 2018 and 2017.

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, 2018 and 2017.

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 or accounting issue to report:

## Current Year Observation

1. **Ohio Rev. Code § 117.38** requires the Cemetery to file a financial report for each fiscal year with the auditor of state within sixty days after the close of the fiscal year, and Auditor of State Bulletin 2015-007 requires annual financial statements to be filed via the Hinkle System. We noted the Cemetery filed its 2017 and 2018 annual financial reports with the Hinkle system on April 15, 2019. Additionally, the notes included in the 2017 and 2018 reports were not properly updated with the current year information. The Cemetery should ensure its annual financial report is filed with the Hinkle System by the required deadline and that the notes to the financial statement are properly updated each year.

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

Keith Faber  
Auditor of State

Columbus, Ohio

September 25, 2019

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# OHIO AUDITOR OF STATE KEITH FABER



**LEXINGTON UNION CEMETERY**

**RICHLAND COUNTY**

## **CLERK'S CERTIFICATION**

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

*Susan Babbitt*

**CLERK OF THE BUREAU**

**CERTIFIED  
OCTOBER 8, 2019**