



OHIO AUDITOR OF STATE
KEITH FABER



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Columbus, Ohio 43215
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Lexington-Troy Township Union Cemetery
Richland County
247 South Mill Street
Lexington, Ohio 44904

We have completed certain procedures in accordance with Ohio Rev. Code § 117.01(G) to the accounting records and related documents of the Lexington-Troy Township Union Cemetery, Richland County, (the Cemetery) for the years ended December 31, 2024 and 2023.

Our procedures were designed solely to satisfy the audit requirements of Ohio Rev. Code § 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, 2024 and 2023.

The Cemetery's management is responsible for preparing and maintaining its accounting records and related documents. Our responsibility under Ohio Rev. Code § 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 Observation

1. We observed that the Cemetery did not have a poster describing their Public Records Policy displayed conspicuously in all branches of the Cemetery/Township Hall as required by **Ohio Rev. Code § 149.43(E)(2)**.

Current Status of Matters Reported in our Prior Engagement

1. The Cemetery has adopted a Public Records policy in compliance with **Ohio Rev. Code § 149.43(E)(2)**.
2. The Cemetery has adopted a Records Retention Schedule/policy in compliance with **Ohio Rev. Code § 149.43(B)(2)**.
3. Annual financial reports for 2024 and 2023 were filed timely.

Keith Faber
Auditor of State
Columbus, Ohio

June 5, 2025

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LEXINGTON-TROY TOWNSHIP 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 6/24/2025

65 East State Street, Columbus, Ohio 43215
Phone: 614-466-4514 or 800-282-0370

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