



OHIO AUDITOR OF STATE
KEITH FABER



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BASIC AUDIT REPORT

Lexington Union Cemetery
Richland County
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, (the Cemetery) for the years ended December 31, 2022 and 2021.

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, 2022 and 2021.

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 as of December 31, 2022. **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. The Cemetery should properly adopt a public records policy and take all actions statutorily required by Ohio Rev. Code § 149.43 regarding it. Failure to establish and maintain a public records policy may result in records of the Cemetery not being available for public inspection or request and could lead to noncompliance with the Ohio Revised Code.
2. We noted the Cemetery did not have an established and adopted/approved records retention schedule/policy as of December 31, 2022. **Ohio Rev. Code § 149.43(B)(2)** provides that 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 and that public offices shall have available a copy of their current records retention schedule at a location readily available to the public. The Cemetery should appropriately establish and approve/adopt a records retention schedule/policy and have the records retention schedule at a location readily available to the public. Failure to have and follow a records retention schedule/policy could result in public records being disposed of prematurely.

- 3. Ohio Rev. Code § 117.38** requires the Cemetery to file annual financial reports with the Auditor of State within sixty days following the last date of the Cemetery's fiscal year, unless the Auditor of State extends that deadline. The Cemetery did not file its 2021 or 2022 report until January 25, 2024, and the Auditor of State did not extend the 2021 or 2022 filing deadline.



Keith Faber
Auditor of State
Columbus, Ohio

March 22, 2024

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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 4/4/2024

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