



OHIO AUDITOR OF STATE
KEITH FABER



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BASIC AUDIT REPORT

Hillgrove Union Cemetery
Montgomery County
1012 East Central Avenue
Miamisburg, Ohio 45342

We have completed certain procedures in accordance with Ohio Rev. Code § 117.01(G) to the accounting records and related documents of the Hillgrove Union Cemetery, Montgomery 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 to report.

Current Year Observation

We noted that the Cemetery entered executive sessions for "personnel issues" in 2024 as documented in the minutes. To hold an executive session, **Ohio Rev. Code § 121.22(G)** requires a majority of a quorum by roll call vote at a regular or special meeting for the sole purpose of the consideration of any of the following matters:

1. Specified employment matter (to consider the appointment, employment, dismissal, discipline, promotion, demotion, or compensation) of a public employee/official or investigation of charges or complaints against a public employee, official, licensee, or regulated individual;
2. Purchase of property for public purpose or sale/disposition of property;
3. Conferences with an attorney for the public body concerning disputes that are the subject of pending or imminent court action;
4. Preparing for, conducting, or reviewing negotiations or bargaining sessions;
5. Matters required to be kept confidential by federal law or regulations or state statutes;
6. Specialized details of security arrangements and emergency response protocols;
7. Consideration of trade secrets for hospitals;
8. Confidential information related to marketing plans, business strategy, trade secrets, or personal financial statements of an applicant for economic development assistance, or to negotiations with other political subdivisions respecting (provided certain conditions apply).

Ohio Rev. Code § 121.22(G) further requires the motion and vote to hold that executive session shall state which one or more of the approved matters listed in division (G)(2)-(8) of this section are the purpose for which the executive session is to be held. For division (G)(1), the Courts have held that using the term "personnel issues" is not sufficiently specific and that the specific type of personnel issue must be identified in the minutes.

Current Year Observation (Continued)

The Cemetery should establish and implement procedures to verify the minute record states allowable purposes of executive sessions. These procedures will help ensure the proper policies are being followed and executive sessions are only used for allowable matters. Failure to do so could result in the Cemetery being subject to litigation and possible fines and penalties being issued by the courts.

Current Status of Matters Reported in our Prior Engagement

Our prior audit for the years ended December 31, 2022 and 2021 included an observation that the Cemetery did not have written evidence its public records policy was provided to the records custodian. The Cemetery now has the required acknowledgement.

KEITH FABER
Ohio Auditor of State

Tiffany L Ridenbaugh

Tiffany L Ridenbaugh, CPA, CFE, CGFM
Chief Deputy Auditor

October 6, 2025

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HILLGROVE UNION CEMETERY

MONTGOMERY 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 10/16/2025

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This report is a matter of public record and is available online at
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