



OHIO AUDITOR OF STATE
KEITH FABER



**DAYTON REGIONAL HAZARDOUS MATERIALS RESPONSE TEAM
MONTGOMERY COUNTY**

TABLE OF CONTENTS

TITLE	PAGE
Independent Auditor's Report	1
Prepared by Management:	
Statement of Receipts, Disbursements, and Changes in Fund Balance (Cash Basis) - Governmental Fund Type – For the Fiscal Year Ended September 30, 2018.....	3
Notes to the Financial Statements – For the Fiscal Year Ended September 30, 2018.....	5
Statement of Receipts, Disbursements, and Changes in Fund Balance (Cash Basis) - Governmental Fund Type – For the Fiscal Year Ended September 30, 2017.....	9
Notes to the Financial Statements – For the Fiscal Year Ended September 30, 2017.....	11
Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Required by <i>Government Auditing Standards</i>	15

This page intentionally left blank.

OHIO AUDITOR OF STATE KEITH FABER



One First National Plaza
130 West Second Street, Suite 2040
Dayton, Ohio 45402-1502
(937) 285-6677 or (800) 443-9274
WestRegion@ohioauditor.gov

INDEPENDENT AUDITOR'S REPORT

Dayton Regional Hazardous Materials Response Team
Montgomery County
444 West Third Street, Suite 20-231
Dayton, Ohio 45402

To the Advisory Board:

Report on the Financial Statements

We have audited the accompanying financial statements of the cash balances, receipts and disbursements, and related notes of the Dayton Regional Hazardous Materials Response Team, Montgomery County, Ohio (the Response Team) as of and for the years ended September 30, 2018 and 2017.

Management's Responsibility for the Financial Statements

Management is responsible for preparing and fairly presenting these financial statements in accordance with the financial reporting provisions Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D) permit; this responsibility includes designing, implementing and maintaining internal control relevant to preparing and fairly presenting financial statements free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to opine on these financial statements based on our audit. We audited in accordance with auditing standards generally accepted in the United States of America and the financial audit standards in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require us to plan and perform the audit to reasonably assure the financial statements are free from material misstatement.

An audit requires obtaining evidence about financial statement amounts and disclosures. The procedures selected depend on our judgment, including assessing the risks of material financial statement misstatement, whether due to fraud or error. In assessing those risks, we consider internal control relevant to the Response Team's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not to the extent needed to opine on the effectiveness of the Response Team's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of management's accounting policies and the reasonableness of their significant accounting estimates, as well as our evaluation of the overall financial statement presentation.

We believe the audit evidence we obtained is sufficient and appropriate to support our audit opinions.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 1 of the financial statements, the Response Team prepared these financial statements using the accounting basis permitted by the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D), which is an accounting basis other than accounting principles generally accepted in the United States of America (GAAP), to satisfy these requirements.

Although the effects on the financial statements of the variances between the regulatory accounting basis and GAAP are not reasonably determinable, we presume they are material.

Though the Response Team does not intend these statements to conform to GAAP, auditing standards generally accepted in the United States of America require us to include an adverse opinion on GAAP. However, the adverse opinion does not imply the amounts reported are materially misstated under the accounting basis Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D) permit. Our opinion on this accounting basis is in the *Opinion on Regulatory Basis of Accounting* paragraph below.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles* paragraph, the financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the Response Team as of September 30, 2018 and 2017, and the respective changes in financial position thereof for the years then ended.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statements referred to above present fairly, in all material respects, the cash balances, receipts and disbursements, and related notes of the Dayton Regional Hazardous Materials Response Team, Montgomery County, as of September 30, 2018 and 2017, for the years then ended in accordance with the financial reporting provisions Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D) permit, described in Note 1.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated August 13, 2019, on our consideration of the Response Team's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. That report describes the scope of our internal control testing over financial reporting and compliance, and the results of that testing, and does not opine on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Response Team's internal control over financial reporting and compliance.



Keith Faber
Auditor of State
Columbus, Ohio

August 13, 2019

DAYTON REGIONAL HAZARDOUS MATERIALS RESPONSE TEAM
MONTGOMERY COUNTY

STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CHANGES IN FUND BALANCE (REGULATORY CASH BASIS)
GOVERNMENTAL FUND TYPE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018

	<u>General</u>
Cash Receipts	
Intergovernmental	\$8,185
Membership Fees	135,213
Earnings on Investments	189
Reimbursements	684
Other Receipts	5,136
	<hr/>
<i>Total Cash Receipts</i>	149,407
	<hr/>
Cash Disbursements	
General Government	148,873
	<hr/>
<i>Total Cash Disbursements</i>	148,873
	<hr/>
<i>Net Change in Fund Cash Balance</i>	534
	<hr/>
<i>Fund Cash Balance, October 1</i>	361,340
	<hr/>
Fund Cash Balance, September 30	
Unassigned	361,874
	<hr/>
<i>Fund Cash Balance, September 30</i>	<u>\$361,874</u>

See accompanying notes to the financial statements

This page intentionally left blank.

**DAYTON REGIONAL HAZARDOUS MATERIALS RESPONSE TEAM
MONTGOMERY COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the Entity

The Dayton Regional Hazardous Materials Response Team, Montgomery County, (the Response Team), is a body corporate and politic established to exercise the rights and privileges conveyed to it by the constitution and laws of the State of Ohio.

By Memorandum of Understanding, the Response Team is formally affiliated with the Miami Valley Regional Planning Commission in order to:

- Emphasize the “regional” concept of the Team;
- Provide a higher level of public accountability to the Team’s operations;
- Provide a formalized oversight/input mechanism for local elected officials to the Board;
- Provide intergovernmental forum for dealing with Haz Mat concerns.

The Response Team is directed by an appointed twenty-member Advisory Board. One board member is appointed by each political subdivision within the Response Team. The organizations that provide appointed members are: the City of Dayton Fire Department, the Haz-Mat Response Team, Greene County Fire Chief Association (2 members), Greene County Emergency Management, Greene County Law Enforcement, Greene County Sheriff’s Office, Greene County Trustees Association, County Mayors and Managers Association, Miami Valley Fire/EMS Alliance, Montgomery County Fire Chiefs Association (2 members), Montgomery County Office of Emergency Management, Montgomery County Police Chiefs Association, Montgomery County Sheriff’s Office, Montgomery County Trustees Association, Miami Valley Regional Planning Commission, Private Sector, Technical Expertise Group, and Wright Patterson Air Force Base. The Response Team provides emergency services such as the cleanup of chemical spills.

The Response Team’s management believe these financial statements present all activities for which the Response Team is financially accountable.

B. Accounting Basis

These financial statements follow the accounting basis permitted by the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D). The basis is similar to the cash receipts and disbursements accounting basis. The Response Team recognizes receipts when received in cash rather than when earned, and recognizes disbursements when paid rather than when a liability is incurred.

These statements include adequate disclosure of material matters, as the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D) permit.

C. Deposits and Investments

The Response Team’s accounting basis includes investments as assets. This basis does not record disbursements for investment purchases or receipts for investment sales. This basis records gains or losses at the time of the sale of receipts or disbursements, respectively.

**DAYTON REGIONAL HAZARDOUS MATERIALS RESPONSE TEAM
MONTGOMERY COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018
(Continued)**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Fund Accounting

The Response Team uses fund accounting to maintain its accounting records during the year. The Response Team's fund is presented below:

1. General Fund

The General Fund reports all financial resources except those required to be accounted for in another fund. The General Fund balance is available to the Response Team for any purpose provided it is expended according to the general laws of the State of Ohio.

E. Budgetary Process

The Response Team is not considered a subdivision under Ohio Rev. Code, Section 5705.01, subject to 5705. The Response Team prepares an annual budget for submission to the Advisory Board at the annual, fourth quarter meeting. The budget is approved for the following fiscal year. The Response Team also submits monthly reports comparing budgeted and actual activity.

F. Fund Balance

Fund balance is divided into five classifications based primarily on the extent to which the Response Team must observe constraints imposed upon the use of its governmental-fund resources. The classifications are as follows:

1. Nonspendable

The Response Team classifies assets as *nonspendable* when legally or contractually required to maintain the amounts intact.

2. Restricted

Fund balance is *restricted* when constraints placed on the use of resources are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or is imposed by law through constitutional provisions.

**DAYTON REGIONAL HAZARDOUS MATERIALS RESPONSE TEAM
MONTGOMERY COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018
(Continued)**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

3. Committed

The Board can *commit* amounts via formal action (resolution). The Response Team must adhere to these commitments unless the Board amends the resolution. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed to satisfy contractual requirements.

4. Assigned

Assigned fund balances are intended for specific purposes but do not meet the criteria to be classified as *restricted* or *committed*. Governmental funds other than the general fund report all fund balances as *assigned* unless they are restricted or committed. In the general fund, *assigned* amounts represent intended uses established by the Response Team's Board or a Response Team official delegated that authority by resolution, or by State Statute.

5. Unassigned

Unassigned fund balance is the residual classification for the general fund and includes amounts not included in the other classifications. In other governmental funds, the unassigned classification is used only to report a deficit balance.

The Response Team applies restricted resources first when expenditures are incurred for purposes for which either restricted or unrestricted (committed, assigned, and unassigned) amounts are available. Similarly, within unrestricted fund balance, committed amounts are reduced first followed by assigned, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

G. Property, Plant, and Equipment

The Response Team records disbursements for acquisitions of property, plant, and equipment when paid. The accompanying financial statements do not report these items as assets.

2. DEPOSITS

The Response Team maintains a cash pool. The Ohio Revised Code prescribes allowable deposits and investments. The carrying amount of deposits at September 30, 2018 was as follows:

	2018
Demand deposits	<u>\$361,874</u>

Deposits: Deposits are insured by the Federal Depository Insurance Corporation or collateralized by the financial institution's public entity deposit pool.

**DAYTON REGIONAL HAZARDOUS MATERIALS RESPONSE TEAM
MONTGOMERY COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018
(Continued)**

3. FISCAL AGENT

The Miami Valley Fire/EMS Alliance (MVFEA) serves as fiscal agent for the Response Team and maintains the official accounting records for all funds received and disbursements made in support of the Response Team. For the purposes of payroll, fringe benefits, and personnel procedures, the Response Team Coordinator is an employee of MVFEA. The Response Team does not have employees.

4. RISK MANAGEMENT

The Response Team's Political subdivisions carry errors and omissions insurance for their appointed members. Through September 30, 2018, errors and omissions insurance for the Response Team Coordinator was carried through the MVFEA.

5. CONTINGENT LIABILITIES

Amounts grantor agencies pay to the Response Team are subject to audit and adjustment by the grantor, principally the federal government. The grantor may require refunding any disallowed costs. Management cannot presently determine amounts grantors may disallow. However, based on prior experience, management believes any refunds would be immaterial.

**DAYTON REGIONAL HAZARDOUS MATERIALS RESPONSE TEAM
MONTGOMERY COUNTY**

**STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CHANGES IN FUND BALANCE (REGULATORY CASH BASIS)
GOVERNMENTAL FUND TYPE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017**

	<u>General</u>
Cash Receipts	
Intergovernmental	\$18,315
Membership Fees	135,713
Earnings on Investments	130
Reimbursements	70
	<hr/>
<i>Total Cash Receipts</i>	<i>154,228</i>
	<hr/>
Cash Disbursements	
General Government	142,812
	<hr/>
<i>Total Cash Disbursements</i>	<i>142,812</i>
	<hr/>
<i>Net Change in Fund Cash Balance</i>	<i>11,416</i>
	<hr/>
<i>Fund Cash Balance, October 1</i>	<i>349,924</i>
	<hr/>
Fund Cash Balance, September 30	
Unassigned	361,340
	<hr/>
<i>Fund Cash Balance, September 30</i>	<i>\$361,340</i>
	<hr/> <hr/>

See accompanying notes to the financial statements

This page intentionally left blank.

**DAYTON REGIONAL HAZARDOUS MATERIALS RESPONSE TEAM
MONTGOMERY COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the Entity

The Dayton Regional Hazardous Materials Response Team, Montgomery County, (the Response Team), is a body corporate and politic established to exercise the rights and privileges conveyed to it by the constitution and laws of the State of Ohio.

By Memorandum of Understanding, the Response Team is formally affiliated with the Miami Valley Regional Planning Commission in order to:

- Emphasize the “regional” concept of the Team;
- Provide a higher level of public accountability to the Team’s operations;
- Provide a formalized oversight/input mechanism for local elected officials to the Board;
- Provide intergovernmental forum for dealing with Haz Mat concerns.

The Response Team is directed by an appointed twenty-member Advisory Board. One board member is appointed by each political subdivision within the Response Team. The organizations that provide appointed members are: the City of Dayton Fire Department, the Haz-Mat Response Team, Greene County Fire Chief Association (2 members), Greene County Emergency Management, Greene County Law Enforcement, Greene County Sheriff’s Office, Greene County Trustees Association, County Mayors and Managers Association, Miami Valley Fire/EMS Alliance, Montgomery County Fire Chiefs Association (2 members), Montgomery County Office of Emergency Management, Montgomery County Police Chiefs Association, Montgomery County Sheriff’s Office, Montgomery County Trustees Association, Miami Valley Regional Planning Commission, Private Sector, Technical Expertise Group, and Wright Patterson Air Force Base. The Response Team provides emergency services such as the cleanup of chemical spills.

The Response Team’s management believe these financial statements present all activities for which the Response Team is financially accountable.

B. Accounting Basis

These financial statements follow the accounting basis permitted by the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D). The basis is similar to the cash receipts and disbursements accounting basis. The Response Team recognizes receipts when received in cash rather than when earned, and recognizes disbursements when paid rather than when a liability is incurred.

These statements include adequate disclosure of material matters, as the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D) permit.

C. Deposits and Investments

The Response Team’s accounting basis includes investments as assets. This basis does not record disbursements for investment purchases or receipts for investment sales. This basis records gains or losses at the time of the sale of receipts or disbursements, respectively.

**DAYTON REGIONAL HAZARDOUS MATERIALS RESPONSE TEAM
MONTGOMERY COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017
(Continued)**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Fund Accounting

The Response Team uses fund accounting to maintain its accounting records during the year. The Response Team's fund is presented below:

1. General Fund

The General Fund reports all financial resources except those required to be accounted for in another fund. The General Fund balance is available to the Response Team for any purpose provided it is expended according to the general laws of the State of Ohio.

E. Budgetary Process

The Response Team is not considered a subdivision under Ohio Rev. Code, Section 5705.01, subject to 5705. The Response Team prepares an annual budget for submission to the Advisory Board at the annual, fourth quarter meeting. The budget is approved for the following fiscal year. The Response Team also submits monthly reports comparing budgeted and actual activity.

F. Fund Balance

Fund balance is divided into five classifications based primarily on the extent to which the Response Team must observe constraints imposed upon the use of its governmental-fund resources. The classifications are as follows:

1. Nonspendable

The Response Team classifies assets as *nonspendable* when legally or contractually required to maintain the amounts intact.

2. Restricted

Fund balance is *restricted* when constraints placed on the use of resources are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or is imposed by law through constitutional provisions.

3. Committed

The Board can *commit* amounts via formal action (resolution). The Response Team must adhere to these commitments unless the Board amends the resolution. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed to satisfy contractual requirements.

**DAYTON REGIONAL HAZARDOUS MATERIALS RESPONSE TEAM
MONTGOMERY COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017
(Continued)**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

4. Assigned

Assigned fund balances are intended for specific purposes but do not meet the criteria to be classified as *restricted* or *committed*. Governmental funds other than the general fund report all fund balances as *assigned* unless they are restricted or committed. In the general fund, *assigned* amounts represent intended uses established by the Response Team's Board or a Response Team official delegated that authority by resolution, or by State Statute.

5. Unassigned

Unassigned fund balance is the residual classification for the general fund and includes amounts not included in the other classifications. In other governmental funds, the unassigned classification is used only to report a deficit balance.

The Response Team applies restricted resources first when expenditures are incurred for purposes for which either restricted or unrestricted (committed, assigned, and unassigned) amounts are available. Similarly, within unrestricted fund balance, committed amounts are reduced first followed by assigned, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

G. Property, Plant, and Equipment

The Response Team records disbursements for acquisitions of property, plant, and equipment when paid. The accompanying financial statements do not report these items as assets.

2. DEPOSITS

The Response Team maintains a cash pool. The Ohio Revised Code prescribes allowable deposits and investments. The carrying amount of deposits at September 30, 2017 was as follows:

	2017
Demand deposits	<u>\$361,340</u>

Deposits: Deposits are insured by the Federal Depository Insurance Corporation or collateralized by the financial institution's public entity deposit pool.

**DAYTON REGIONAL HAZARDOUS MATERIALS RESPONSE TEAM
MONTGOMERY COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017
(Continued)**

3. FISCAL AGENT

The Miami Valley Fire/EMS Alliance (MVFEA) serves as fiscal agent for the Response Team and maintains the official accounting records for all funds received and disbursements made in support of the Response Team. For the purposes of payroll, fringe benefits, and personnel procedures, the Response Team Coordinator is an employee of MVFEA. The Response Team does not have employees.

4. RISK MANAGEMENT

The Response Team's Political subdivisions carry errors and omissions insurance for their appointed members. Through September 30, 2017, errors and omissions insurance for the Response Team Coordinator was carried through the MVFEA.

5. CONTINGENT LIABILITIES

Amounts grantor agencies pay to the Response Team are subject to audit and adjustment by the grantor, principally the federal government. The grantor may require refunding any disallowed costs. Management cannot presently determine amounts grantors may disallow. However, based on prior experience, management believes any refunds would be immaterial.

OHIO AUDITOR OF STATE KEITH FABER



One First National Plaza
130 West Second Street, Suite 2040
Dayton, Ohio 45402-1502
(937) 285-6677 or (800) 443-9274
WestRegion@ohioauditor.gov

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS REQUIRED BY GOVERNMENT AUDITING STANDARDS

Dayton Regional Hazardous Materials Response Team
Montgomery County
444 West Third Street, Suite 20-231
Dayton, Ohio 45402

To the Advisory Board:

We have audited, in accordance with auditing standards generally accepted in the United States and the Comptroller General of the United States' *Government Auditing Standards*, the financial statements of the cash balances, receipts, and disbursements of the Dayton Regional Hazardous Materials Response Team, Montgomery County, (the Response Team) as of and for the years ended September 30, 2018 and 2017, and the related notes to the financial statements and have issued our report thereon dated August 13, 2019 wherein we noted the Response Team followed financial reporting provisions Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D) permit.

Internal Control Over Financial Reporting

As part of our financial statement audit, we considered the Response Team's internal control over financial reporting (internal control) to determine the audit procedures appropriate in the circumstances to the extent necessary to support our opinions on the financial statements, but not to the extent necessary to opine on the effectiveness of the Response Team's internal control. Accordingly, we have not opined on it.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, when performing their assigned functions, to prevent, or detect and timely correct misstatements. A *material weakness* is a deficiency, or combination of internal control deficiencies resulting in a reasonable possibility that internal control will not prevent or detect and timely correct a material misstatement of the Response Team's financial statements. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all internal control deficiencies that might be material weaknesses or significant deficiencies. Given these limitations, we did not identify any deficiencies in internal control that we consider material weaknesses. However, unidentified material weaknesses may exist.

Compliance and Other Matters

As part of reasonably assuring whether the Response Team's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect the determination of financial statement amounts. However, opining on compliance with those provisions was not an objective of our audit and accordingly, we do not express an opinion. The results of our tests disclosed no instances of noncompliance or other matters we must report under *Government Auditing Standards*.

Purpose of this Report

This report only describes the scope of our internal control and compliance testing and our testing results, and does not opine on the effectiveness of the Response Team's internal control or on compliance. This report is an integral part of an audit performed under *Government Auditing Standards* in considering the Response Team's internal control and compliance. Accordingly, this report is not suitable for any other purpose.



Keith Faber
Auditor of State
Columbus, Ohio

August 13, 2019

OHIO AUDITOR OF STATE
KEITH FABER



DAYTON REGIONAL HAZARDOUS MATERIALS RESPONSE TEAM

MONTGOMERY 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
SEPTEMBER 3, 2019**