



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



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## BASIC AUDIT REPORT

Montgomery-Greene County Local Emergency Response Council  
Montgomery County  
117 South Main Street, Suite 721  
Dayton, Ohio 45422

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Montgomery-Greene County Local Emergency Response Council, Montgomery County, (the Council) for the years ended December 31, 2020 and 2019.

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 Council's financial statements, we did not follow *generally accepted auditing standards*. We do not provide any assurance on the Council's financial statements, transactions or balances for the years ended December 31, 2020 and 2019.

The Council'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 issues to report.

### Current Year Observations

1. **Ohio Rev. Code § 149.43 (E)(2)** states, in part, all public offices, "shall adopt a public records policy for responding to public records requests"

**Ohio Rev. Code § 149.43 (B)(2)** states, in part, "a public office shall have available a copy of its current records retention schedule at a location readily available to the public."

The Council did not have a formally adopted public records policy or records retention schedule.

Failure to formally adopt a public records policy and records retention schedule could result in the Council not responding to public records requests and maintaining records in accordance with the Ohio Revised Code.

2. **Ohio Rev. Code § 117.38** states, in part, each public office shall file a financial report for each fiscal year. The Auditor of State may prescribe forms by rule or may issue guidelines, or both, for such reports. The report shall be certified by the proper officer or board and filed with the Auditor of State within sixty days after the close of the fiscal year. The Auditor of State may extend the deadline for filing a financial report and establish terms and conditions for any such extension.

The Council filed the financial reports for the years ended December 31, 2020 and 2019 with the Auditor of State on May 12, 2021 and May 7, 2021, respectively, which is after the 60 day filing deadline.

**Current Year Observations (continued)**

The Council should establish and implement procedures to verify their annual reports are filed with the Auditor of State within the sixty day after the close of the fiscal year. If the Council is unable to meet the filing deadline, management should seek an extension from the Auditor of State. Failure to timely file annual financial reports could result in users of the financial statements making decisions based on outdated information.



Keith Faber  
Auditor of State  
Columbus, Ohio

June 21, 2021

# OHIO AUDITOR OF STATE KEITH FABER



**MONTGOMERY-GREENE COUNTY LOCAL EMERGENCY RESPONSE COUNCIL**

**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 7/6/2021**

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This report is a matter of public record and is available online at  
[www.ohioauditor.gov](http://www.ohioauditor.gov)