



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

BASIC AUDIT

FOR THE YEARS ENDED SEPTEMBER 30, 2022-2021

OHIO AUDITOR OF STATE KEITH FABER



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BASIC AUDIT REPORT

Dayton Regional Hazardous Materials Response Team
Montgomery County
88 East Broad Street, Suite 1305
Columbus, Ohio 43215

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Dayton Regional Hazardous Materials Response Team, Montgomery County, (the Response Team) for the years ended September 30, 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 Response Team's financial statements, we did not follow *generally accepted auditing standards*. We do not provide any assurance on the Response Team's financial statements, transactions or balances for years ended September 30, 2022 and 2021.

The Response Team'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 issue to report.

Current Year Observation

Ohio Rev. Code § 149.43(E)(2) requires all public offices take certain actions regarding their public record policy. Public offices must distribute their Public Records Policy to the employee who is the records custodian/manager or otherwise has custody of the records of that office and have that employee acknowledge receipt of the Public Records Policy.

The Response Team was unable to provide documentation supporting that the Response Team's records custodian or records manager had received a copy of the public records policy.

The Response Team's policy shall be distributed to the records custodian/manager. Failure to do so could result in records requests not being fulfilled in accordance with Ohio law.

Current Status of Matters Reported in our Prior Engagement

1. Our prior audit for the years ended September 30, 2020 and 2019 included an observation that the Response Team did not have a Public Records Policy or a Records Retention Policy. The Response Team established a Public Records Policy and a Records Retention Policy during the years ended September 30, 2022 and 2021.

2. Our prior audit for the years ended September 30, 2020 and 2019 included an observation that the Response Team meeting minutes did not disclose reasons for entering into executive session. The Response Team did not enter into executive session during the years ended September 30, 2022 and 2021.

A handwritten signature in black ink that reads "Keith Faber". The signature is written in a cursive, flowing style.

Keith Faber
Auditor of State
Columbus, Ohio

December 20, 2022

OHIO AUDITOR OF STATE KEITH FABER



DAYTON REGIONAL HAZARDOUS MATERIALS RESPONSE TEAM

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 1/3/2023

88 East Broad Street, Columbus, Ohio 43215
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This report is a matter of public record and is available online at
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