



OHIO AUDITOR OF STATE
KEITH FABER



OHIO AUDITOR OF STATE KEITH FABER



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Columbus, Ohio 43215
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BASIC AUDIT REPORT

Wright-Patterson Regional Council of Governments
Greene County
44 West Hebble Avenue
Fairborn, Ohio 45324

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Wright-Patterson Regional Council of Governments, Greene County, (the COG) for the years ended December 31, 2023, and 2022.

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 COG's financial statements, we did not follow *generally accepted auditing standards*. We do not provide any assurance on the COG's financial statements, transactions or balances for the years ended December 31, 2023, and 2022.

The COG'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 no significant compliance or accounting issues to report.

Current Status of Matters Reported in our Prior Engagement

Our prior audit for the years ended December 31, 2021, and 2020 included non-compliance with the following:

- Ohio Rev. Code § 117.38 for the late filing of the 2020 financial report;
- Ohio Rev. Code § 149.43(E)(2) for not adopting a formal public records policy; and
- Ohio Rev. Code § 149.43(B)(2) for not adopting a formal records retention schedule that is available to the public.

These matters have been corrected and will not be repeated.

A handwritten signature in black ink that reads "Keith Faber".

Keith Faber
Auditor of State
Columbus, Ohio

August 22, 2024

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WRIGHT-PATTERSON REGIONAL COUNCIL OF GOVERNMENTS

GREENE 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 9/5/2024

65 East State Street, Columbus, Ohio 43215
Phone: 614-466-4514 or 800-282-0370

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