



OHIO AUDITOR OF STATE
KEITH FABER



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BASIC AUDIT REPORT

Regional Emergency Response Team
Greene County
1368 Research Park Drive
Beavercreek, Ohio 45432

We have completed certain procedures in accordance with Ohio Rev. Code § 117.01(G) to the accounting records and related documents of the Regional Emergency Response Team, Greene County, (the RERT) 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 RERT's financial statements, we did not follow *generally accepted auditing standards*. We do not provide any assurance on the RERT's financial statements, transactions or balances for the years ended December 31, 2024 and 2023.

The RERT'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 issues to report.

Current Year Observations

1. **Ohio Rev. Code § 121.22(F)** requires every public body, by rule, to establish a reasonable method whereby any person may determine the time and place of all regularly scheduled meetings and the time, place, and purpose of all special meetings. A public body shall not hold a special meeting unless it gives at least twenty-four hours' advance notice to the news media that have requested notification, except in the event of an emergency requiring immediate official action. In the event of an emergency, the member or members calling the meeting shall immediately notify the news media that have requested notification immediately of the time, place, and purpose of the meeting.

The RERT could not provide evidence the public or news media was notified of all Board meetings.

Policies and Procedures should be established and implemented to verify all Board meetings are held in accordance with the Ohio Sunshine Laws and the public is properly notified of all Board meetings.

2. **Ohio Rev. Code § 121.22(C)** states, in part, the minutes of a regular or special meeting of any public body shall be promptly prepared, filed, and maintained and shall be open to public inspection.

The RERT did not prepare minutes for the 2023 annual meeting. The Board should verify that minutes are prepared, filed, and maintained for all open meetings.

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Tiffany L Ridenbaugh

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

September 9, 2025

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REGIONAL EMERGENCY RESPONSE TEAM

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 9/23/2025

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
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