



OHIO AUDITOR OF STATE
KEITH FABER



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First Suburbs Consortium of Dayton, Ohio Council of Governments
Montgomery County
PO Box 49552
Dayton, Ohio 45449

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the First Suburbs Consortium of Dayton, Ohio Council of Governments, Montgomery County, (the Consortium) 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 Consortium's financial statements, we did not follow *generally accepted auditing standards*. We do not provide any assurance on the Consortium's financial statements, transactions or balances for the years ended December 31, 2020 and 2019.

The Consortium'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."

The Consortium did not have a formally adopted public records policy.

Failure to formally adopt a public records policy could result in the Consortium not responding to public records requests in accordance with the Ohio Revised Code.

2. **Ohio Rev. Code § 9.38** states, in part, a person who is a public official other than a state officer, employee, or agent, "shall deposit all public moneys received by that person with the treasurer of the public office or properly designated depository on the business day next following the day of receipt, if the total amount of such moneys received exceeds one thousand dollars." If the total amount of the public moneys so received does not exceed one thousand dollars, the person shall deposit the moneys on the business day next following the day of receipt, unless the public office of which that person is a public official adopts a policy permitting a different time period, not to exceed three business days next following the day of receipt, for making such deposits, and the person is able to safeguard the moneys until such time as the moneys are deposited. The policy shall include provisions and procedures to safeguard the public moneys until they are deposited.

The Consortium receives annual payments for membership dues from its twelve member entities. The Consortium held the twenty-four receipts received during 2020 and 2019 for greater than three business days following the date of receipt prior to depositing them with the financial institution and posting them to the accounting records. The receipts were held between six and forty-one days before being deposited and posted.

The Consortium should establish and implement procedures to verify that receipts are deposited and posted in a timely manner. Failure to do so could result in theft or loss due to misplacement of membership dues.

A handwritten signature in black ink that reads "Keith Faber". The signature is written in a cursive style with a large, prominent 'K' and 'F'.

Keith Faber
Auditor of State
Columbus, Ohio

March 16, 2021

OHIO AUDITOR OF STATE KEITH FABER



FIRST SUBURBS CONSORTIUM OF DAYTON, OHIO COUNCIL OF GOVERNMENTS

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 3/30/2021

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