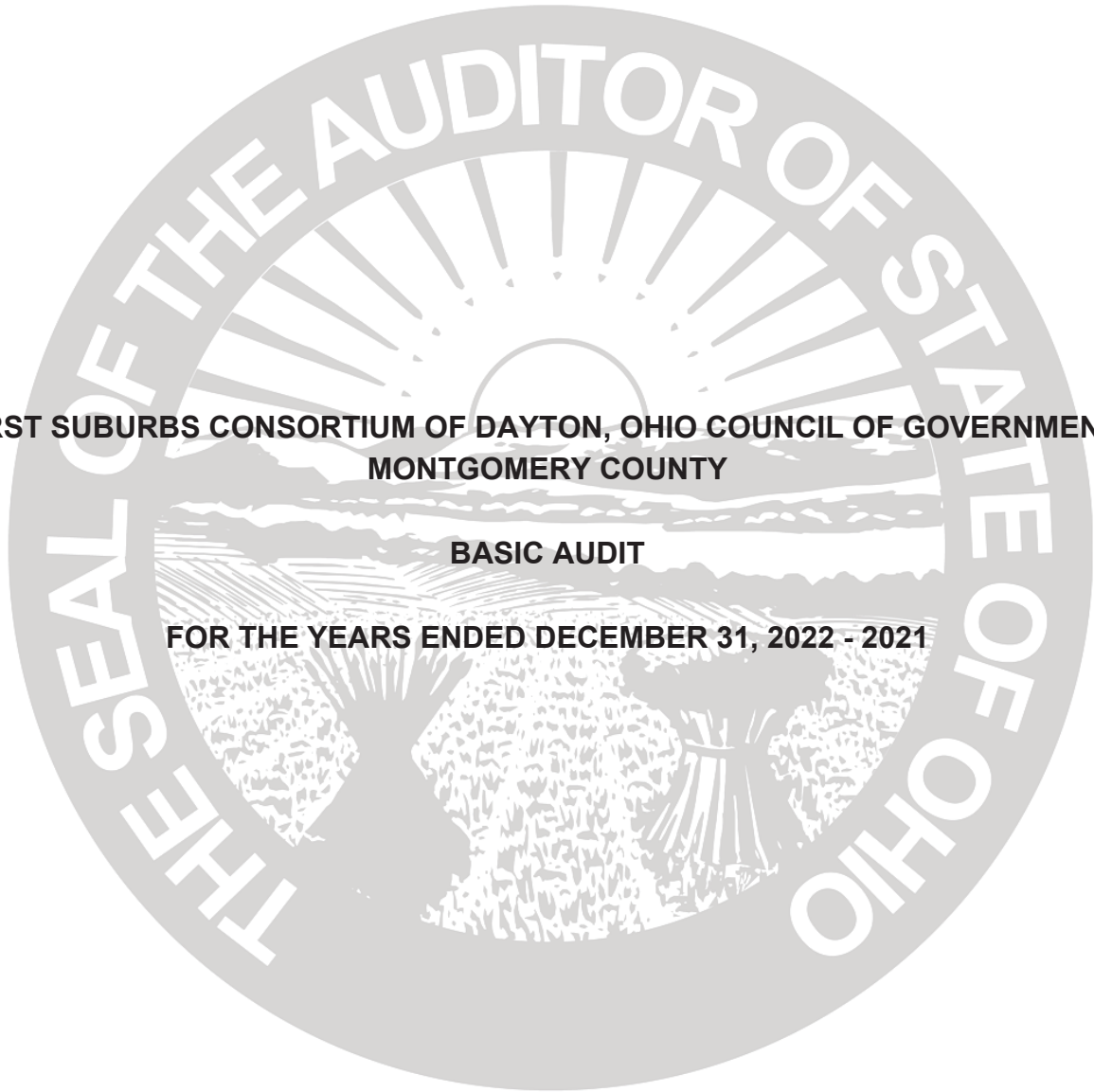


**FIRST SUBURBS CONSORTIUM OF DAYTON, OHIO COUNCIL OF GOVERNMENTS
MONTGOMERY COUNTY**

BASIC AUDIT

FOR THE YEARS ENDED DECEMBER 31, 2022 - 2021



**OHIO AUDITOR OF STATE
KEITH FABER**



OHIO AUDITOR OF STATE KEITH FABER



88 East Broad Street
Columbus, Ohio 43215
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BASIC AUDIT REPORT

First Suburbs Consortium of Dayton, Ohio Council of Governments
Montgomery County
PO Box 49522
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, 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 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, 2022 and 2021.

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)** requires, in part, the public office shall create and display in a conspicuous place in all locations where the public office has branch offices a poster describing the public records policy and the public office may post its public records policy on the internet web site of the public office if the public office maintains an internet web site.

The Consortium has not publicly displayed their public records policy.

Failure to publicly display their public records policy could result in the public being unaware of making public records requests of the Consortium 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 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 hosted a conference and received payments from local businesses to sponsor the event during 2021. The Consortium held four out of five sponsorship receipts 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 eight and fourteen days before being deposited and posted.

The Consortium received annual payments for membership dues from its twelve member entities during 2022. The Consortium held two out of twelve receipts 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 five and nine 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.

Current Status of Matters Reported in our Prior Engagement

1. Our prior audit for the years ended December 31, 2020 and 2019 included an observation that the Consortium did not have a formally adopted public records policy. The Consortium established a public records policy during the years ended December 31, 2022 and 2021.
2. Our prior audit for the years ended December 31, 2020 and 2019 also included an observation that the Consortium did not timely deposit and post twenty-four membership dues receipts. The Consortium did not timely deposit and post all receipts during the years ended December 31, 2022 and 2021. This has been included above as Current Year Observation #2.



Keith Faber
Auditor of State
Columbus, Ohio

May 4, 2023

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 5/16/2023

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