

The seal of the Auditor of State of Ohio is a large, circular emblem in the background. It features a sun rising over a landscape with fields and a river. The text "THE SEAL OF THE AUDITOR OF STATE OF OHIO" is written around the perimeter of the seal.

**MONTGOMERY-GREENE COUNTY LOCAL EMERGENCY RESPONSE COUNCIL  
MONTGOMERY COUNTY**

**FINAL BASIC AUDIT**

**FOR THE PERIOD ENDED JUNE 30, 2022 AND THE YEAR ENDED DECEMBER 31, 2021**

**OHIO AUDITOR OF STATE  
KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



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## FINAL BASIC AUDIT REPORT

Montgomery-Greene County Local Emergency Response Council  
Montgomery County  
117 South Main Street, Suite 721  
Dayton, Ohio 45422

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Montgomery-Greene County Local Emergency Response Council, Montgomery County, (the Council) for the period ended June 30, 2022 and the year ended December 31, 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 Council's financial statements, we did not follow *generally accepted auditing standards*. We do not provide any assurance on the Council's financial statements, transactions or balances for the period ended June 30, 2022 and the year ended December 31, 2021.

The Council'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

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."

**Ohio Rev. Code § 149.43 (B)(2)** states, in part, "a public office shall have available a copy of its current records retention schedule at a location readily available to the public."

The Council did not have a formally adopted public records policy or records retention schedule.

Failure to formally adopt a public records policy and records retention schedule could result in the Council not responding to public records requests and maintaining records in accordance with the Ohio Revised Code.

### 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 Council did not have a Public Records Policy or a Records Retention Schedule. The Council did not establish a Public Records Policy or a Records Retention Schedule during the period ended June 30, 2022 and the year ended December 31, 2021. This has been included above as Current Year Observation #1.
2. Our prior audit for the years ended December 31, 2020 and 2019 included an observation that the Council did not timely file its annual financial reports with the Auditor of State. The Council timely filed its annual financial reports with the Auditor of State during the period ended June 30, 2022 and the year ended December 31, 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

February 22, 2024

# OHIO AUDITOR OF STATE KEITH FABER



**MONTGOMERY-GREENE COUNTY LOCAL EMERGENCY RESPONSE COUNCIL**

**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 3/5/2024**

88 East Broad 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](http://www.ohioauditor.gov)