



OHIO AUDITOR OF STATE
KEITH FABER



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Dayton Regional Hazardous Materials Response Team
Montgomery County
444 West Third Street, Suite 20-231
Dayton, Ohio 45402

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Dayton Regional Hazardous Materials Response Team, Montgomery County, (the Response Team) for the fiscal years ended September 30, 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 Response Team's financial statements, we did not follow *generally accepted auditing standards*. We do not provide any assurance on the Response Team's financial statements, transactions or balances for the fiscal years ended September 30, 2020 and 2019.

The Response Team'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 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 in compliance with this section for responding to public records requests."

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

The Response Team did not have a formally adopted public records policy or records retention schedule. The Response Team was using the Miami Valley Fire / EMS Alliance's policy and schedule; however, they were not formally adopted by the Response Team.

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

2. **Ohio Rev. Code §121.22(G)** states, in part, "if a public body holds an executive session to consider any of the matters listed in divisions (G)(2) to (8) of this section, the motion and vote to hold that executive session shall state which one or more of the approved matters listed in those divisions are to be considered at the executive session."

The Response Team held executive sessions during the September 9, 2019 and December 9, 2019 meetings; however, the meeting minutes did not specify the matters to be considered at the executive sessions.

**Current Year Observations
(Continued)**

The Response Team should verify that meeting minutes specify matters to be considered at all executive sessions. Failure to do so could result in matters being discussed in executive session that should be discussed in an open meeting or the Response Team failing to meet the requirements to hold an executive session as outlined in Ohio Rev. Code §121.22(G).



Keith Faber
Auditor of State
Columbus, Ohio
December 21, 2020

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DAYTON REGIONAL HAZARDOUS MATERIALS RESPONSE TEAM

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 1/5/2021

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This report is a matter of public record and is available online at
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