



OHIO AUDITOR OF STATE
KEITH FABER



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BASIC AUDIT REPORT

Wright-Patterson Regional Council of Governments
Greene County
44 West Hebble Avenue
Fairborn, Ohio 45324

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Wright-Patterson Regional Council of Governments, Greene County, (the COG) for the period of October 29, 2020 to 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 COG's financial statements, we did not follow *generally accepted auditing standards*. We do not provide any assurance on the COG's financial statements, transactions or balances for the period of October 29, 2020 to December 31, 2021.

The COG'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.

We obtained written representation from the Board that the COG had no cash, assets, liabilities, revenues, or expenses during the period of October 29, 2020 to December 31, 2021. Based on the results of our procedures, we found the following significant compliance issues to report.

Current Year Observations

1. **Ohio Rev. Code § 117.38** states, in part, each public office, other than a state agency, shall file a financial report for each fiscal year. An annual financial report filed pursuant to generally accepted accounting principles (GAAP) shall be filed with the Auditor of State within one hundred fifty days after the close of the fiscal year. An annual financial report filed on a non-GAAP basis shall be filed with the Auditor of State within sixty days after the close of the fiscal year.

The COG filed its annual financial report for the period of October 29, 2020 to December 31, 2020 with the Auditor of State after the required non-GAAP and GAAP filing deadline, on November 29, 2021.

Failure to file an annual financial report in a timely manner could lead to the COG being fined for a late filing and/or being declared unauditabile.

The COG should implement policies and procedures to verify its annual financial report is filed on or before the required reporting deadline – sixty days after year-end for a non-GAAP basis entity and one hundred fifty days after year-end for a GAAP basis entity.

Current Year Observations (Continued)

2. **Ohio Rev. Code § 149.43(E)(2)** states that “all public offices shall adopt a public records policy in compliance with this section for responding to public records requests. In adopting a public records policy under this division, a public office may obtain guidance from the model public records policy developed and provided to the public office by the attorney general under section 109.43 of the Revised Code. Except as otherwise provided in this section, the policy may not limit the number of public records that the public office will make available to a single person, may not limit the number of public records that it will make available during a fixed period of time, and may not establish a fixed period of time before it will respond to a request for inspection or copying of public records, unless that period is less than eight hours. The public office shall distribute the public records policy adopted by the public office under this division to the employee of the public office who is the records custodian or records manager or otherwise has custody of the records of that office. The public office shall require that employee to acknowledge receipt of the copy of the public records policy. The public office shall create a poster that describes its public records policy and shall post the poster in a conspicuous place in the public office and in all locations where the public office has branch offices. 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. A public office that has established a manual or handbook of its general policies and procedures for all employees of the public office shall include the public records policy of the public office in the manual or handbook.”

There was no evidence that a formal public records policy had been adopted by the COG.

The COG should adopt a public records policy and post it in accordance with the requirements shown above. The COG can refer to the model policy on the Attorney General’s website.

3. **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.”

There was no evidence that a formal records retention schedule had been adopted by the COG. Failure to adopt a records retention schedule could lead to COG records being destroyed prior to what is allowable by law or against the Board’s wishes.

The COG should adopt a formal records retention schedule and make it available to the public.



Keith Faber
Auditor of State
Columbus, Ohio

July 12, 2022

OHIO AUDITOR OF STATE KEITH FABER



WRIGHT-PATTERSON REGIONAL COUNCIL OF GOVERNMENTS

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 7/26/2022

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