



OHIO AUDITOR OF STATE
KEITH FABER



OHIO AUDITOR OF STATE KEITH FABER



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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 years ended December 31, 2018 and 2017.

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 years ended December 31 2018 and 2017.

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 or accounting issues to report.

Current Year Observations

1. Ohio Rev. Code § 117.38 states, in part, each public office shall file a financial report for each fiscal year. The Auditor of State may prescribe forms by rule or may issue guidelines, or both, for such reports. The report shall be certified by the proper officer or board and filed with the Auditor of State within sixty days after the close of the fiscal year. The Auditor of State may extend the deadline for filing a financial report and establish terms and conditions for any such extension.

The Council filed the financial reports for the years ended December 31, 2018 and 2017 with the Auditor of State on August 15, 2019, which is after the 60 day filing deadline.

The Council should implement procedures to verify their annual reports are filed with the Auditor of State within the sixty day deadline. If the Council is unable to meet the filing deadline, management should seek an extension from the Auditor of State. Failure to timely file annual financial reports could result in users of the financial statements making decisions based on outdated information.

2. The Council excluded a portion of cash in the financial reports for the years ended December 31, 2018 and 2017. As a result, beginning and ending cash balances for December 31, 2018 and 2017 was understated by \$8,271.

The Council should implement procedures to verify that all cash balances are included in the annual financial report in order to maintain the most accurate information being made available to financial statements users. Failure to do so could cause financial statement users to make decisions based in inaccurate information.

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

Keith Faber
Auditor of State
Columbus, Ohio

August 29, 2019

OHIO AUDITOR OF STATE KEITH FABER



MONTGOMERY-GREENE COUNTY LOCAL EMERGENCY RESPONSE COUNCIL

MONTGOMERY COUNTY

CLERK'S CERTIFICATION

This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
SEPTEMBER 10, 2019**