



OHIO AUDITOR OF STATE  
**KEITH FABER**







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First Suburbs Consortium of Dayton, Ohio  
Montgomery County  
PO Box 49552  
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, Montgomery County, (the Consortium) 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 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, 2018 and 2017.

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 § 117.38 requires Consortiums to file annual financial reports with the Auditor of State within 60 days of the fiscal year end. The 2017 annual financial report was filed on October 30, 2018, which was after the 60 day filing deadline. The Consortium should implement procedures to verify financial information is filed prior to the reporting deadline.
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 day 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 receives annual payments for membership dues from its twelve member entities. The Consortium held the twenty-four receipts received during 2018 and 2017 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 six and sixty-two 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.

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

May 28, 2019

# OHIO AUDITOR OF STATE KEITH FABER



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

**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  
JUNE 11, 2019**