



Dave Yost • Auditor of State





# Dave Yost • Auditor of State

Montgomery County Regional Radio Council  
Montgomery County  
1195 Alex Bell Road  
Centerville, Ohio 45459

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 County Regional Radio Council, Montgomery County, (the Council) for the years ended December 31, 2016 and 2015.

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, 2016 and 2015.

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.

## Current Year Observations

Ohio Rev. Code § 117.38 states, in part, that each public office, other than a state agency, 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. If the Auditor of State has not prescribed a rule regarding the form for the report, the public office shall submit its report on the form utilized by the public office. 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, except that public offices reporting pursuant to generally accepted accounting principles (GAAP) shall file their reports within one hundred fifty 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 their fiscal year 2015 regulatory-basis report with the Auditor of State on May 25, 2016, 86 days after the filing deadline. The Council filed their fiscal year 2016 regulatory-basis report with the Auditor of State on May 5, 2017, 64 days after the 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.

We obtained written representation from the Council that the Montgomery County Regional Radio Council had no cash, assets, liabilities, revenues or expenses during the years ended December 31, 2016 and 2015.

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive style with a large, looping "D" and "Y".

**Dave Yost**  
Auditor of State

May 18, 2017



# Dave Yost • Auditor of State

**MONTGOMERY COUNTY REGIONAL RADIO 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  
MAY 30, 2017**