



**2025-2026 District OH-5 Cabinet
FIRST QUARTER REPORT
STATE COMPLIANCE COMMITTEE REPORT**

August 16, 2025,

Report #S-1

Honorable District Governor Dr. Carl Gass
1st Vice District Governor Gary Likens
2nd Vice District Governor Fred Porter
District OH-5 Cabinet

SUBJECT: 1st Quarter State Compliance Committee Report

District Governor Dr. Carl,

It is both an honor and privilege to be appointed as the State Compliance Committee representative from OH-5.

In addition, it is an honor to have been elected as Chairperson of the State Compliance Committee for this current Lions year.

The Lions of Ohio, at its annual State convention in May 2019 voted to include the State Compliance Committee as a standing and funded State committee.

The Lions of Ohio approved the introduction of the State Compliance Committee to include its purpose as stated "The purpose of this committee is to ensure all clubs within Multiple District 13 are compliant with current Federal and State Agencies, including but not limited to the Internal Revenue Service, the Ohio Department of Taxation, and the Ohio Attorney General"

This committee is made up of seven Compliance Committee members each appointed by its District Governor and approved by its Cabinet.

The Compliance Committee conducted its first quarterly meeting via online Zoom format on Sunday, July 27, 2025.

The agenda for the July 27th meeting contained many discussion points chairperson current and updated compliance laws and rules of law and previous

video/internet platform meetings, emails, text messages with both the Ohio Attorney General Charitable Law Section and with the IRS by the Committee Chairman PCC Dave Risen as well as any past communications and meetings with the Ohio Department of Commerce Unclaimed Funds Division.

PCC Dave Risen proudly introduced PDG Cindy Beat who is the new Compliance Committee representative from District OH-2 and PDG Rob Murry who is the new Compliance Committee representative from District OH-3.

Lion Carol Collins, Compliance Committee representative from District OH-1, was also recognized for her second-year service to this committee and to District OH-1.

The agenda for July 27, 2025, first quarter meeting focused only on District compliance to include current compliance status. In addition, this meeting provided open discussion centered on District compliance issues and concerns.

Updated status reports were presented by each District Compliance Committee member to include objectives and suspense dates by each District in addressing those clubs/Foundations that are not in compliance with either the Ohio AG or IRS.

The ongoing concern continues to be that we continually see the same clubs routinely appear as non-compliant in many of our Districts. The hope and anticipation will be that efforts by both the district leadership team and extended club and leadership communication to include actively pro action by those clubs will continue to show positive results.

This first quarter period will best determine the current compliance status of our Ohio Lions clubs and Foundations. Emphasis during both this first quarter, and continued towards the second quarter, will be to concentrate our efforts on those who are non-compliant along with the help and assistance of the Ohio Lions leadership.

It is important to note once again the concern regarding the issue of reporting to the Ohio Department of Commerce Unclaimed Funds Division by our clubs and Foundations. Chairperson Risen was informed by the Ohio Department of Commerce Unclaimed Funds that a new online file portal has been completed and available for data file process. PCC Risen requested that the new portal and file information be placed on the Multiple District website.

Lion Steve Kaplan updated the “Legal Considerations” document to include the Unclaimed Funds file procedure. This updated “Legal Considerations” document is now on the Multiple District Website.

PCC Risen requested that all District Compliance representatives place this “Legal Considerations” document on each District website.

Lion Steve Kaplan reviewed the Unclaimed File procedure to the compliance committee at this meeting at the request of Chairperson PCC Risen.

It should be once again noted that the positive compliance percentage Multiple District wide has shown a marked improvement from the beginning of the conception of this committee and the implementation of a Compliance Officer in each sub-District.

A review of committee goals and standards have been previously discussed to include the introduction and implementation of an expanded committee focus to include, but not limited to, club fiduciary and policy duties, gaming laws, sales tax issues and liability matters. Emphasis during the first and second quarters will be to focus direction and concentration on this committee regarding these important legal considerations.

Additional discussions regarding the Compliance Committee working on concert with the Global Leadership team in educating our leaders and clubs in compliance matters will be ongoing. Joint meetings with both committees reviewing these objectives will be scheduled.

Further, it was determined that the Global Leadership team, in association with the State Compliance Committee, will begin discussions and implementation of Ohio statewide compliance training.

The Ohio Attorney General Office will be contacted and can assist with sending representatives that can provide information regarding OAG requirements and assistance to our Ohio Lions clubs and Foundations. The focus will be to provide an online video compliance training overview that will be provided to all Ohio Lions through both the MD-13 website and each District website.

Introduction of updated IRS and Ohio statutory codes and rules of law will be reviewed ongoing and discussed in detail at each ZOOM or in person committee meeting going forward.

Chairperson Risen reiterated that it is imperative that the Compliance Committee and its Chairperson continue to keep the line of communication open between

this committee and the Ohio Lions leadership with the focus of direct communication with each District Governor and District Compliance Committee member.

I look forward to my service as the State Compliance Committee Chairperson and in working alongside the State Compliance Committee representatives and in collaborating closely with Council Chairperson Brad and the Council of Governors.

It is because of that commitment to the importance of compliance that this Compliance committee will continue to meet those objectives in keeping our Ohio clubs and Foundations in compliance.

I, along with the State Compliance Committee, ask for your continued support and know that each committee member will be available for any assistance or information.

Respectfully Submitted,

PCC David Risen
Compliance Committee
Chairperson