



**2025-2026 District OH-5 District Cabinet
STATE COMPLIANCE COMMITTEE REPORT
SECOND QUARTERLY REPORT**

November 8, 2025

Report #S-1

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

SUBJECT: 2nd 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 second quarterly meeting via online Zoom format on Sunday, September 28, 2025.

The agenda for the September 28th meeting contained many discussion points to include the Compliance Committee chairpersons meetings and seminars that

contained 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.as well as any past communications and meetings with the Ohio Department of Commerce Unclaimed Funds Division.

The agenda for the September 28, 2025, second 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 second quarter period will best determine the current compliance status of our Ohio Lions clubs and Foundations. Emphasis during both this second quarter, and continued towards the third 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 recently 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 as well as those district websites.

PCC Risen requested that all District Compliance representatives affirm that the "Legal Considerations" document is on each District website.

Lion Steve Kaplan reviewed once again the Unclaimed File Procedures 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 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 by Chairperson PCC Risen 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 continue to 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