



**2025-2026 DISTRICT OH-5
STATE COMPLIANCE COMMITTEE REPORT
THIRD QUARTERLY REPORT**

February 21, 2026

Report #MD-2

Honorable District Governor Dr. Carl Ga
1st Vice District Gary Likens
2nd Vice District Fred Porter
District OH-5 State & District Committee Members

SUBJECT: 3rd Quarter State Compliance Committee Report

Dear 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 held its third Quarterly meeting via Zoom format on Sunday, January 11, 2026.

The agenda for the January 11, 2026, third quarterly meeting was conducted via Zoom meeting format contained many discussion points to include 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.

All seven State Compliance Committee members were present. The State Compliance Committee Liaison DG Gary Cerasi was not present and excused.

Each District Compliance Committee member that was present presented an updated status report 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. Each District Compliance Representative was given the opportunity to also address any issues, concerns, or problems regarding compliance.

A current Ohio Lions Club Status data report that was sent forward to all Compliance Committee members on January 9, 2026, to include an updated OAG status report both by Chairperson Risen and Vice Chairperson PCC Betty Robbins for their review and action during this quarter.

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 begin to show positive results.

It is important to note once again that the issue of reporting to the Ohio Department of Commerce Unclaimed Funds Division by our clubs and Foundations has been both an agenda item and discussion item.

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 expanded committee focus to include, but not limited to, club fiduciary and policy duties, gaming laws, sales tax issues, and liability matters. The emphasis during this third quarter will be on focusing direction and concentration by 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. Discussion regarding the need for implementation of Compliance training at the district level needs to be considered. Chairperson PCC Risen will request that the GLT look at this request at its fourth quarter meeting of the incoming Lions year.

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.

It has been, and will continue to be, policy, that the Compliance Committee Chairperson will continue to receive status reporting from each District Compliance Committee member monthly. Compliance Status Reporting to be a priority for each District Compliance Committee representative to his or her District Governor and District leadership team.

Chairperson Risen pledged his reintroduction of updated IRS statutory codes and rules of law will be reviewed and discussed in detail at each ZOOM or in person committee meeting at each future committee meeting.

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.

Chairperson PCC Risen thanked each District Compliance committee member for their commitment and dedication and reinforced his dedication to addressing all compliance issues in our Multiple District.

I look forward to my continued service as the State Compliance Committee Chairperson and in working alongside each of the State Compliance Committee representatives both at the conclusion of this Lions year.

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