



Dave Yost • Auditor of State

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Findlay City School District Qualifies for *Auditor of State Award with Distinction*

Columbus – A recent financial audit of the Findlay City School District (Hancock County) by Auditor of State Dave Yost’s office has returned a clean audit report. The district’s excellent record keeping has qualified it for the *Auditor of State Award with Distinction*.

“Taxpayers expect accurate financial records from their school districts,” Auditor Yost said. “The Findlay City School District’s dedication to accountability is evident.”

The *Auditor of State Award with Distinction* is presented to local governments and school districts upon the completion of a financial audit. Entities that receive the award meet the following criteria of a “clean” audit report:

- The entity must file timely financial reports with the Auditor of State’s office in the form of a CAFR (Comprehensive Annual Financial Report);
- The audit report does not contain any findings for recovery, material citations, material weaknesses, significant deficiencies, Single Audit findings or questioned costs;
- The entity’s management letter contains no comments related to:
 - Ethics referrals
 - Questioned costs less than \$10,000
 - Lack of timely report submission
 - Reconciliation
 - Failure to obtain a timely Single Audit
 - Findings for recovery less than \$100
 - Public meetings or public records
- No other financial or other concerns exist that involve eligible entity.

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The Auditor of State’s office, one of five independently elected statewide offices in Ohio, is responsible for auditing more than 5,800 state and local government agencies. Under the direction of Auditor Dave Yost, the office also provides financial services to local governments, investigates and prevents fraud in public agencies and promotes transparency in government.



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Michael Barnhart, Treasurer
Findlay City School District
1100 Broad Avenue
Findlay, OH 45840

Dear Mr. Barnhart,

Congratulations! Based upon your recently completed financial audit, it gives me great pleasure to inform you that the Findlay City School District has received the *Auditor of State Award with Distinction*. Clean and accurate record-keeping are the foundation for good government, and the taxpayers can take pride in your commitment to accountability.

The *Auditor of State Award with Distinction* is given to those entities that file an annual CAFR and timely financial reports in accordance with GAAP, as well as receive a “clean” audit report. The “clean” audit report means that your financial audit did not contain findings for recovery, material citations, material weaknesses, significant deficiencies, Single Audit findings or any questioned costs.

Congratulations again on receiving the *Auditor of State Award with Distinction*. My office looks forward to continuing to work with you to ensure clean, accountable and efficient government for all Ohioans.

Sincerely,

A handwritten signature in cursive script that reads "Dave Yost".

Dave Yost
Auditor of State