

September 2, 2020

To: Mayor and Members of Council

From: Paula Boggs Muething, Interim City Manager

Subject: FY 2019 Single Audit Report and Comprehensive Annual Financial Report (CAFR), Auditor's Management Letter, and City Response to Auditor's Management Letter

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The Ohio Auditor of State has issued an unmodified opinion regarding the financial statements that they “present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Cincinnati, Hamilton County, Ohio as of June 30, 2019, and the respective changes in financial position and, where applicable, cash flows, thereof for the year then ended in accordance with the accounting principles generally accepted in the United States of America.”

The Auditor's Management Letter includes comments for your consideration regarding the City's compliance with applicable laws, regulations, grant agreements, contract provisions, and internal control. These comments represent matters for which the auditors believe improvements in compliance, internal controls, or operational efficiencies might be achieved. The Finance Department has coordinated with the impacted departments to provide responses to the Management Letter comments.

Transmitted are the fiscal year 2019 financial audit reports, including the Single Audit Report, Comprehensive Annual Financial Report, the Auditor's Management Letter, and the City Response to the Auditor's Management Letter. This report and the referenced attachments were previously sent to the Mayor and Member of Council on March 4, 2020; however, the report was inadvertently filed as an FYI memo and never approved and filed by City Council.

#### Attachments

c: Karen Alder, Finance Director  
Christopher A. Bigham, Assistant City Manager