

April 7, 2021

To: Mayor and Members of Council 202101302

From: Paula Boggs Muething, City Manager

Subject: FY 2020 Single Audit Report and Comprehensive Annual Financial Report, Auditor's Management Letter, and City Response to Auditor's Management Letter

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, as of June 30, 2020, 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 2020 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.

Attachments

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