



# Dave Yost • Auditor of State

August 20, 2015

Ms. Kathy Hecht, City Auditor  
City of Athens  
Athens County  
8 East Washington Street  
Athens, Ohio 45701

We electronically distributed certified copies of your audit report for the year ended December 31, 2014 to you and other required recipients in accordance with Ohio Rev. Code § 117.26 and § 117.27.

The Federal Audit Clearinghouse requires you to submit the reporting package and Data Collection Form (DCF) electronically. Either you or the Auditor of State will upload the reporting package (i.e. financial statements and auditors' reports) and submit it electronically. The Data Collection Form is no longer a paper document. Instead, you must access and complete this form online through the Federal Clearinghouse's website. As before, there are sections you must complete, and sections the Auditor of State's staff must complete before you certify the form. The Federal Audit Clearinghouse will distribute the required reporting packages to the Federal agencies per § \_\_.320(d) of the Circular, if the audit requires distribution to a Federal-funding agency. Therefore, you will not mail paper copies of the reporting package to the Federal Clearinghouse or their cognizant or oversight agency as in the past. You should refer to the Federal Audit Clearinghouse *Internet Data Entry System (IDES) User Manual* on the Federal Audit Clearinghouse website for additional guidance.

Transmittal to Pass Through Entities
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If the Schedule of Findings disclosed findings or questioned costs related to the federal-based awards a pass-through (i.e., non-federal entity) provided; or the Summary Schedule of Prior Audit Findings reported on the status of any audit findings related to the federal-based awards that the pass-through entity provided, then you must submit one copy of the audit report to each such agency within the earlier of 30 days after receipt of the auditor's report(s), or nine months after the end of the audit period, unless a longer period is agreed to in advance by the cognizant or oversight agency for audit.

The Auditor of State has identified no agencies to which this reporting requirement applies.

Optional Written Communication
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If you are not required to submit a report to a pass-through entity (because your entity did not have any audit findings or questioned costs related to grants from that pass-through entity), you may write to that agency indicating:

- That you had a Single Audit for the year under OMB Circular A-133.
- The period covered by the audit.
- The name, amount, and CFDA number of the federal-based award(s) provided by that agency to your entity.
- That the Schedule of Findings disclosed no findings and questioned costs related to the federal-based awards the non-federal grantor agency provided.
- That the Summary Schedule of Prior Audit Findings did not report on the status of any audit findings related to the federal-based awards that the non-federal grantor agency provided.

In lieu of this written communication, you may submit a copy of the audit report to each such agency.

The Auditor of State has identified the following agencies to which this written communication reporting option applies:

- Ohio Department of Development
- Ohio Department of Public Safety
- Ohio Department of Transportation

You must submit one copy of your audit report, or the optional written communication, to your pass-through entities within 30 days of receipt of your audit reports from us.

If you have any questions, please contact your local regional audit office.

Sincerely,



**Dave Yost**  
Auditor of State  
Columbus, Ohio

Enclosures

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