



Dave Yost • Auditor of State





# Dave Yost • Auditor of State

Northern Miami Valley Local Government Association  
Miami County  
260 South Garber Drive  
Tipp City, Ohio 45371

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Northern Miami Valley Local Government Association, Miami County, (the Association) for the years ended December 31, 2017 and 2016.

Our procedures were designed solely to satisfy the audit requirements of Ohio Rev. Code Section 117.11(A). Because our procedures were not designed to opine on the Association's financial statements, we did not follow *generally accepted auditing standards*. We do not provide any assurance on the Association's financial statements, transactions or balances for the years ended December 31, 2017 and 2016.

The Association's management is responsible for preparing and maintaining its accounting records and related documents. Our responsibility under Ohio Rev. Code Section 117.11(A) is to examine, analyze and inspect these records and documents.

Based on the results of our procedures, we found the following significant compliance or accounting issue to report.

## **Current Status of Matter Reported in our Prior Engagement**

Ohio Rev. Code Section 117.38 states, in part, each public office, other than a state agency, shall file a financial report for each fiscal year. The report shall be certified by the proper officer or board and filed with the auditor of state within sixty days after the close of the fiscal year.

The Association filed its 2017 and 2016 annual reports with the Auditor of State on June 21, 2018 and July 10, 2018, respectively. These reports were filed significantly after the required due date. This issue was also identified in the Association's previous basic audit.

Failure to file a complete annual report before the deadline could lead to an un-auditable status for the Association, fines being levied against the Association, and could also jeopardize the Association's eligibility for basic audit procedures in the future.

The Association should file its annual financial report through the Auditor of State's Hinkle System within 60 days of year-end for each year.

A handwritten signature in black ink that reads "Dave Yost".

**Dave Yost**  
Auditor of State

August 1, 2018

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**NORTHERN MIAMI VALLEY LOCAL GOVERNMENT ASSOCIATION**

**MONTGOMERY COUNTY**

## **CLERK'S CERTIFICATION**

**This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.**

*Susan Babbitt*

**CLERK OF THE BUREAU**

**CERTIFIED  
AUGUST, 14 2018**