

RECEIVED FEB 12 2014



Dave Yost • Auditor of State

Brad McCracken, Treasurer
Firelands Local School District
112 North Lake Street
South Amherst, OH 44001

Dear Mr. McCracken,

Congratulations! Based upon your recently completed financial audit, it gives me great pleasure to inform you that the Firelands Local School District has received the *Auditor of State Award*. 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* is given to those entities that file 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.

Enclosed is a certificate for your display. A template press release is also included that you may use to share the good news with your local area media. My office also sends a weekly press release announcing all *Auditor of State Award* recipients.

Congratulations again on receiving the *Auditor of State Award*. 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 blue ink that reads "Dave Yost". The signature is written in a cursive style with a large, sweeping "D" and "Y".

Dave Yost
Auditor of State



OFFICE OF THE AUDITOR
DAVE YOST

OHIO AUDITOR OF STATE AWARD

Presented to

Firelands Local School District

*This award is presented for exemplary financial reporting in
accordance with Generally Accepted Accounting Principles (GAAP)
for the year 2013.*

*The citizens you represent are well-served by your
effective and accountable financial practices.*



Dave Yost
Dave Yost, Auditor of State