



DAVE YOST

OHIO AUDITOR OF STATE

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City of Napoleon Qualifies for *Auditor of State Award with Distinction*

Columbus - A recent financial audit of the City of Napoleon (Henry County) by Auditor of State Dave Yost's office has returned a clean audit report. The city's excellent record keeping has qualified it for the *Auditor of State Award with Distinction*.

"Taxpayers expect accurate financial records from their local governments," Auditor Yost said. "The City of Napoleon's dedication to accountability is evident."

The *Auditor of State Award with Distinction* is presented to local governments and school districts upon the completion of a financial audit. Entities that receive the award meet the following criteria of a "clean" audit report:

- The entity must file timely financial reports with the Auditor of State's office in the form of a CAFR (Comprehensive Annual Financial Report);
- The audit report does not contain any findings for recovery, material citations, material weaknesses, significant deficiencies, Single Audit findings or questioned costs;
- The entity's management letter contains no comments related to:
 - Ethics referrals
 - Questioned costs less than \$10,000
 - Lack of timely report submission
 - Reconciliation
 - Failure to obtain a timely Single Audit
 - Findings for recovery less than \$100
 - Public meetings or public records
- No other financial or other concerns exist that involve eligible entity.