



Dave Yost • Auditor of State





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Northern Miami Valley Local Government Association  
Miami County  
201 West Water Street  
Piqua, Ohio 45356

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, 2015 and 2014.

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, 2015 or 2014.

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.

## Current Year Observation

**Ohio Revised Code Section 117.38** states, in part, that 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 2015 financial statements with the Auditor of State on August 5, 2016 and filed its 2014 financial statements with the Auditor of State on August 29, 2016. These reports were filed significantly after the required due date.

Failure to file annual financial statements before the required deadline could lead to 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

September 6, 2016

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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  
SEPTEMBER 20, 2016**