



Mary Taylor, CPA
Auditor of State



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MANAGEMENT LETTER

Ohio Lake Erie Commission
One Maritime Plaza, 4th Floor
Toledo, Ohio 43604-1866

We are auditing the basic financial statements of the State of Ohio in accordance with *Government Auditing Standards* as of and for the year ended June 30, 2009 and will issue our opinion thereon.

Government Auditing Standards require us to report significant internal control deficiencies, fraud, and illegal acts (including noncompliance with laws and regulations), and also abuse and noncompliance with contracts and grant agreements that could directly and materially affect the determination of the State of Ohio's financial statement amounts. We will issue the required report on these matters as of and for the year ended June 30, 2009.

The Ohio Lake Erie Commission is part of the primary government of the State of Ohio. While we have applied audit procedures to the Commission, our procedures are designed to detect matters the preceding paragraph describes that could be material to the State's financial statements. Accordingly, these procedures may not detect misstatements, significant control deficiencies, or noncompliance that might be significant to the Commission. However, the procedures we performed at the Commission did not identify matters we must report in the statewide report *Government Auditing Standards* requires.

In addition to any matters we would have communicated to you in the reports described above, we remained alert throughout for opportunities to enhance compliance, internal controls, and operating efficiencies. We are pleased to report there are no instances of noncompliance or internal control weaknesses we believe should be communicated to you.

The scope of our audit included testing procedures related to state revenues, non-payroll disbursements, and certain legal compliance requirements.

This letter is intended for the information and use of State of Ohio management and the Ohio General Assembly and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in black ink that reads "Mary Taylor". The signature is written in a cursive style with a large initial "M".

Mary Taylor, CPA
Auditor of State

January 25, 2010



Mary Taylor, CPA
Auditor of State

OHIO LAKE ERIE COMMISSION

LUCAS 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
FEBRUARY 9, 2010