



Dave Yost • Auditor of State



Dave Yost • Auditor of State

MANAGEMENT LETTER

Ohio Athletic Commission
Mahoning County
Voinovich Government Center
242 Federal Plaza West, Suite 405
Youngstown, OH 44503

We have audited the basic financial statements of the State of Ohio in accordance with *Government Auditing Standards* as of and for the year ended June 30, 2015, and have issued our opinion thereon dated March 3, 2016.

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 have issued the required report March 3, 2016 for the year ended June 30, 2015.

The Ohio Athletic Commission (the 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, control deficiencies, or noncompliance that might be significant to the Ohio Athletic Commission. However, the procedures we performed at the Commission did not identify matters we must report in the statewide report *Government Auditing Standards* requires.

The scope of our audit included testing procedures related to inventory, licenses revenues, non-payroll disbursements, payroll disbursements, minutes, and legal compliance with certain laws and regulations for the period July 1, 2013 to June 30, 2015.

In addition to any matters required to be communicated to you in the report *Government Auditing Standards* requires, 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.

Ohio Athletic Commission
Mahoning County
Management Letter
Page 2

On March 3, 2016, we delivered a draft of this Management Letter to the Ohio Athletic Commission's management and provided them with an opportunity to have an exit conference to discuss its contents. The Ohio Athletic Commission has elected not to have an exit conference. This letter is intended for the information and use of State of Ohio management and the Ohio General Assembly.

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive style with a large, looping "D" and "Y".

Dave Yost
Auditor of State
Columbus, Ohio

March 3, 2016



Dave Yost • Auditor of State

OHIO ATHLETIC COMMISSION

MAHONING 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
MARCH 24, 2016**