



# Dave Yost • Auditor of State

May 25, 2017

Linda L. Fraley, County Auditor  
Clermont County  
101 East Main Street  
Batavia, Ohio 45103

We electronically distributed certified copies of your audit report for the year ended December 31, 2016 to you and other required recipients in accordance with Ohio Rev. Code § 117.26 and § 117.27.

The Federal Audit Clearinghouse requires you to submit the reporting package and Data Collection Form (DCF) electronically. The Auditor of State will upload the reporting package (i.e. financial statements and auditors' reports) and submit it electronically. You must access and complete the Data Collection form online through the Federal Clearinghouse's website. There are sections you must complete, and sections the Auditor of State's staff must complete before you certify the form.

The Federal Audit Clearinghouse will make available to the public the required reporting packages received, maintain a database of completed audits and provide appropriate information to the Federal agencies per 2 CFR §200.512. Therefore, you are not required to submit the reporting package to your cognizant, oversight or pass-through agency as in the past. You should refer to the Federal Audit Clearinghouse *Internet Data Entry System (IDES) User Manual* on the Federal Audit Clearinghouse website and 2 CFR §200.512 for additional guidance.

If you have any questions, please contact your local regional audit office.

Sincerely,

A handwritten signature in black ink that reads "Dave Yost". The signature is fluid and cursive, with the first and last names clearly legible.

**Dave Yost**  
Auditor of State

Columbus, Ohio

Enclosures