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May 27, 2022

Sean Miller Lakeview LSD Trumbull County 300 Hillman Drive Cortland, Ohio 44410

We electronically distributed certified copies of your audit report for the year ended June 30, 2022 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,

Keith Faber Auditor of State Columbus, Ohio

Enclosures