

# Village of Middlefield, Ohio

Middlefield Means Business

December 14, 2012

Mr. David Yost, Auditor of State  
Office of Auditor of State  
88 East Broad Street, 5th Floor  
Columbus, Ohio 43215

Re: Village of Middlefield, Performance Audit

Dear Auditor Yost;

On behalf of Middlefield Village Council and myself, I thank you for the fine work done by your performance audit team. The audit team conducted themselves in a very professional manner throughout the entire process. The audit team conducted department site visits and discussed each departments operational details with supervisors, staff and local public officials, in a non-intrusive manner that garnered and sustained support for the audit, throughout the process.

During the initial onset of the audit, I did have some doubts as to the worth that might be realized by having this performance audit done. I must inform you now, that I am exceptionally pleased with the final result of this audit, the way the audit was conducted and the value we received from your performance audit team's outstanding ability, to recognize where potential savings for the village existed and in recommending what action should be taken.

Village Officials have already, implemented some of the recommendations from the audit team and are already realizing the benefits that your audit program has very successfully identified. We here believe that the State of Ohio, is moving in the right direction offering these performance audits to communities as a cost savings tool.

Many times public officials notice that there may be potential to save revenue but lack the necessary background information or lack the time needed to compile information from peer groups and review detailed information for extensive comparisons. Your audit team pulled this information together in a precise and decisive manner and provided the foundation necessary and the basis whereby village officials could implement the cost savings measures and ultimately make the hard decisions that always seem to accompany cost savings implementation.

In closing, I offer you our support for your performance audit program. If we can be of service to you as a reference please direct any inquiries to my office on 440-632-3520. Once again, I thank you and your audit team for a job well done.

Sincerely;



Ben Garlich, Mayor  
Village of Middlefield



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**DAVE YOST  
AUDITOR OF STATE**

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