



THE STATE OF OHIO



KEITH FABER
OHIO AUDITOR OF STATE

OHIO AUDITOR OF STATE AWARD

Presented to

Sheffield - Sheffield Lake City School District

This award is presented for excellence in financial reporting in accordance with Generally Accepted Accounting Principles (GAAP) and compliance with applicable laws for the fiscal year ended 2022.

The citizens you represent are well-served by your effective and accountable financial practices.



A handwritten signature in blue ink that reads "Keith Faber".

Keith Faber, Auditor of State



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The Auditor's office presents the Auditor of State Award to local governments and school districts upon the completion of a financial audit. Entities that receive the award meet the following criteria of a "clean" audit report:

- The entity must file financial reports with the Auditor of State's office by the statutory due date, without extension, via the Hinkle System and in accordance with GAAP (Generally Accepted Accounting Principles).
- The audit report does not contain any findings for recovery, material citations, material weakness, significant deficiencies, Uniform Guidance (Single Audit) findings or questioned costs.
- The entity's management letter contains no comment related to:
 - Ethics referrals
 - Questioned costs less than the threshold per the Uniform Guidance
 - Lack of timely annual financial report submission
 - Bank reconciliation issues
 - Failure to obtain a timely Single Audit in accordance with Uniform Guidance
 - Findings for recovery less than \$500
 - Public meetings or public records issues
- The entity has no other financial or other concerns

Full copies of these reports are available [online](https://ohioauditor.gov/auditsearch/Search.aspx) (ohioauditor.gov/auditsearch/Search.aspx).

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The Auditor of State's office, one of five independently elected statewide offices in Ohio is responsible for auditing more than 5,900 state and local government agencies. Under the direction of Auditor Keith Faber, the office also provides financial services to local governments, investigates and prevents fraud in public agencies, and promotes transparency in government.

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