



Dave Yost • Auditor of State

Brian Ramsay, Treasurer
Westfall Local School District
19463 Pherson Pike
Williamsport, OH 43164

Dear Mr. Ramsay,

Congratulations! Based upon your recently completed financial audit, it gives me great pleasure to inform you that the Westfall Local School District has received the *Auditor of State Award*. Clean and accurate record-keeping are the foundation for good government, and the taxpayers can take pride in your commitment to accountability.

The *Auditor of State Award* is given to those entities that file timely financial reports in accordance with GAAP, as well as receive a "clean" audit report. The "clean" audit report means that your financial audit did not contain findings for recovery, material citations, material weaknesses, significant deficiencies, Single Audit findings or any questioned costs.

Enclosed is a certificate for your display. A template press release is also included that you may use to share the good news with your local area media. My office also sends a weekly press release announcing all *Auditor of State Award* recipients.

Congratulations again on receiving the *Auditor of State Award*. My office looks forward to continuing to work with you to ensure clean, accountable and efficient government for all Ohioans.

Sincerely,

A handwritten signature in blue ink that reads "Dave Yost".

Dave Yost
Auditor of State



**OFFICE OF THE AUDITOR
DAVE YOST**

OHIO AUDITOR OF STATE AWARD

Presented to

Westfall Local School District

*This award is presented for exemplary financial reporting in
accordance with Generally Accepted Accounting Principles (GAAP)
for the year 2014.*

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




Dave Yost, Auditor of State

WESTFALL LOCAL SCHOOLS



Cara S. Riddel, Superintendent
Brian Ramsay, Treasurer
19463 Pherson Pike
Williamsport, Ohio 43164
740-986-3671 (phone)
740-986-8375 (fax)

Board of Education:
Larry Carfrey, President
Kristen Earich, Vice President
Mark Ruff
Judy Cook
Sean Ruth

For Immediate Release:

March 26, 2015

Contact:

Brian L. Ramsay

Treasurer

(740)-986-3671

Westfall Local School District (Pickaway County) receives *Auditor of State Award*

Westfall Local School District, Williamsport, Ohio – A recent financial audit of Westfall Local School District by the Auditor of State’s office has returned a clean audit report. Westfall Local’s excellent record keeping has earned it the *Auditor of State Award*.

The Auditor of State Award is presented 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 timely financial reports with the Auditor of State’s office in accordance with GAAP (Generally Accepted Accounting Principles);
- The audit report does not contain any findings for recovery, material citations, material weaknesses, significant deficiencies, Single Audit findings or questioned costs;
- The entity’s management letter contains no comments related to:
 - Ethics referrals
 - Questioned costs less than \$10,000
 - Lack of timely report submission
 - Reconciliation
 - Failure to obtain a timely Single Audit
 - Findings for recovery less than \$100
 - Public meetings or public records