



Dave Yost • Auditor of State





# Dave Yost • Auditor of State

North Central Ohio Regional Council of Governments  
Seneca County  
928 West Market Street, Suite A  
Tiffin, Ohio 44883

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the North Central Ohio Regional Council of Governments, Seneca County, Ohio (the Council) for the fiscal years ended June 30, 2016 and 2015.

Our procedures were designed solely to satisfy the audit requirements of Ohio Rev. Code Section 117.11(A). Because our procedures were not designed to opine on the Council's financial statements, we did not follow *generally accepted auditing standards*. We do not provide any assurance on the Council's financial statements, transactions or balances for the fiscal years ended June 30, 2016 and 2015.

The Council's management is responsible for preparing and maintaining its accounting records and related documents. Our responsibility under Ohio Rev. Code Section 117.11(A) is to examine, analyze and inspect these records and documents.

Based on the results of our procedures, we found no significant compliance or accounting issues to report.

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

**Dave Yost**  
Auditor of State

February 16, 2017

**This page intentionally left blank.**



# Dave Yost • Auditor of State

**NORTH CENTRAL OHIO REGIONAL COUNCIL OF GOVERNMENTS**

**SENECA COUNTY**

**CLERK'S CERTIFICATION**

**This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.**

*Susan Babbitt*

**CLERK OF THE BUREAU**

**CERTIFIED  
MARCH 2, 2017**