



Dave Yost • Auditor of State

October 19, 2015

Jodey Altier, Partner
Perry & Associates, Certified Public Accountants, A.C.
428 Second Street
Marietta, Ohio 45750

Dear Ms. Altier:

A desk review of the audit report has been performed for Green Township, Hamilton County, for the years ended December 31, 2014 and 2013. Based on the desk review, this report is acceptable and requires no modifications.

We ask that you consider making the following suggested modification to your audit report in the future:

- The Independent Auditor's Report (second paragraph) indicates the financial statements were prepared in accordance with the cash basis of accounting. Apparently, this should have indicated the modified cash basis of accounting as indicated in Note 2C.

We will certify this audit with the Clerk of the Bureau. As a reminder, the final invoice for this project must be submitted to the Auditor of State for approval no later than 90 days after the release of the report by the Auditor of State's Clerk of the Bureau. If you have any questions or concerns, please contact me at (614) 466-3597.

Sincerely,

DAVE YOST
Auditor of State
Brad Blake
Brad Blake
Director of Quality Assurance

cc: Lonny Crisp, Chief Auditor
Tom Straus, Fiscal Officer, Green Township