



Dave Yost • Auditor of State

July 27, 2016

Diane Eschen, Director of Finance
City of Norwalk
38 Whittlesey Avenue
P.O. Box 30
Norwalk, Ohio 44857

Dear Ms. Eschen:

Please be advised the enclosed letter regarding the audit of the City of Norwalk, Huron County, for the year ended December 31, 2015 was sent to your public accountant, Wilson, Shannon & Snow, Inc.

If you have any questions or concerns, please contact me at (614) 466-3597.

Sincerely,

DAVE YOST
Auditor of State

A handwritten signature in cursive script that reads "Brad Blake".

Brad Blake
Chief of Quality Assurance
Center for Audit Excellence



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July 27, 2016

Jason Carr
Wilson, Shannon & Snow, Inc.
10 West Locust Street
Newark, Ohio 43055

Dear Mr. Carr:

A desk review of the audit report has been performed for the City of Norwalk, Huron County, for the year ended December 31, 2015. Based on the desk review, this report is acceptable and requires no modifications.

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

A handwritten signature in cursive script that reads "Brad Blake".

Brad Blake
Chief of Quality Assurance
Center for Audit Excellence

cc: Donna Waldron, Chief Auditor
Diane Eschen, Director of Finance, City of Norwalk