



Dave Yost • Auditor of State

September 10, 2018

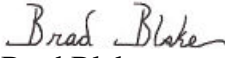
James Zupka
James G. Zupka, CPA, Inc.
5240 East 98th Street
Garfield Heights, Ohio 44125

Dear Mr. Zupka:

A desk review of the audit report has been performed for the City of Wapakoneta, Auglaize County, for the year ended December 31, 2017. 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

Brad Blake
Chief of Quality Assurance,
Center for Audit Excellence

cc: Donna K. Waldron, Chief Auditor
Wilbur Wells, City Auditor, City of Wapakoneta