

National Aeronautics and Space Administration

OFFICE OF INSPECTOR GENERAL

WASHINGTON, DC 20546-0001



August 7, 2008

Mr. William Lilley, Treasurer
Lorain County Joint Vocational School District
15181 State Route 58
Oberlin, Ohio 44074

SUBJECT: Initial Review of Ciuni and Panichi, Inc., Audit Report on the Lorain County Joint Vocational School District for the Fiscal Year Ended June 30, 2007 (Report No. ML-08-011; Assignment No. D-08-009-00)

Dear Mr. Lilley:

As the Federal oversight agency for the single audits of the Lorain County Joint Vocational School District, we performed an initial review of your reporting package for the fiscal year ended June 30, 2007. The single audit is required by the Office of Management and Budget (OMB) Circular No. A-133, "Audits of States, Local Governments, and Non-Profit Organizations." The audit firm of Ciuni and Panichi, Inc., performed the audit. We used the "Uniform Guide for Initial Review of A-133 Audit Reports," published by the President's Council on Integrity and Efficiency, to determine whether the reporting package contained the required reports, schedules, and statements. We did not review the related audit workpapers that support the audit.

Based on our review of the reporting package for the fiscal year ended June 30, 2007, we determined that the audit report met the reporting standards of the Government Accountability Office's *Government Auditing Standards* and OMB Circular A-133 reporting requirements.

If you or your staff would like to meet with us to further discuss this review, please contact Mr. Mark Jenson, Financial Statement Audits Director, at 202-358-0629.

Sincerely,

signed

Evelyn R. Klemstine
Assistant Inspector General for Auditing

cc:

Assistant Administrator for Procurement
Partner, Ciuni and Panichi, Inc.
Non-Federal Audit Team, United States Department of Education