



**OFFICE OF THE AUDITOR
DAVE YOST**

IN RECOGNITION OF FISCAL INTEGRITY

City of Garfield Heights

*For successfully satisfying the necessary requirements
to be released from Fiscal Emergency.*

WHEREAS, the City of Garfield Heights took a number of actions to eliminate their fiscal emergency status, including staff restructuring and increasing revenue; and

WHEREAS, the City has adopted and implemented an effective financial accounting and reporting system; and

WHEREAS, the City has corrected or eliminated all fiscal emergency conditions, and no new conditions have occurred; and

WHEREAS, the City has met all the objectives of the financial recovery plan; and

WHEREAS, the City prepared a five-year forecast in accordance with standards issued by the Auditor of State, and the opinion expressed by the Auditor of State is "nonadverse," therefore I

RECOGNIZE, the leaders of the City of Garfield Heights for their commitment and sacrifice to bring the City back to financial stability.



Dave Yost

Dave Yost,
Auditor of State of Ohio

On this 19th day of September 2013