



OHIO AUDITOR OF STATE
KEITH FABER



OHIO AUDITOR OF STATE KEITH FABER



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Sycamore Township Energy Special Improvement District, Inc.
Hamilton County
200 W. 4th Street, Suite 600
Cincinnati, Ohio 45202

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Sycamore Township Energy Special Improvement District, Hamilton County, (the District) for the period March 7, 2017 through December 31, 2019.

Our procedures were designed solely to satisfy the audit requirements of Ohio Rev. Code Section 117.11(A). Because our procedures were not designed to opine on the District's financial statements, we did not follow *generally accepted auditing standards*. We do not provide any assurance on the District's financial statements, transactions or balances for the period March 7, 2017 through December 31, 2019.

The District's management is responsible for preparing and maintaining its accounting records and related documents. Our responsibility under Ohio Rev. Code Section 117.11(A) is to examine, analyze and inspect these records and documents.

Based on the results of our procedures, we found the following significant compliance or accounting issues to report.

Current Year Observations

1. **Ohio Rev. Code § 117.38** requires the District to file an annual financial report with the Auditor of State within 150 days of fiscal year end. The District failed to file their 2018 and 2017 annual financial reports timely. The District did not file their December 31, 2018 and 2017 annual financial reports until December 23, 2019. We recommend the District file its annual report within the required time frame at the end of each fiscal year with the Auditor of State's Office.

A handwritten signature in black ink that reads "Keith Faber".

Keith Faber
Auditor of State

Columbus, Ohio

July 16, 2020

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SYCAMORE TOWNSHIP ENERGY SPECIAL IMPROVEMENT DISTRICT, INC.

HAMILTON COUNTY

CLERK'S CERTIFICATION

This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
JULY 30, 2020**