



Dave Yost • Auditor of State



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City of Cincinnati Ohio Energy Special Improvement District
Hamilton County
Cincinnati, Ohio

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the City of Cincinnati Ohio Energy Special Improvement District, Hamilton County, (the SID) for the years ended December 31, 2016 and 2015.

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 SID's financial statements, we did not follow *generally accepted auditing standards*. We do not provide any assurance on the SID's financial statements, transactions or balances for the years ended December 31, 2016 and 2015.

The SID'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.

Current Year Observations

1. The Greater Cincinnati Energy Alliance (GCEA) acts as the program administrator for the SID, as well as other SIDs. The GCEA comingles the SID financial transactions with other GCEA financial transactions. We recommend that the GCEA maintain a separate accounting (separate fund, department, or cost center) to facilitate control, accountability, financial reporting and reconciliation of the SID financial activity.
2. **Ohio Revised Code § 117.38** requires financial statements to be filed with the Auditor of State. The SID was required to file their financial statements by May 30, 2017 for fiscal year ending December 31, 2016. The SID filed these statements on September 27, 2017. Failure to file an annual report in a timely manner could result in financial penalties. The SID should file the annual financial statements by the required date.

A handwritten signature in black ink that reads "Dave Yost".

Dave Yost
Auditor of State

Columbus, Ohio

October 30, 2017

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CITY OF CINCINNATI, OHIO ENERGY SPECIAL IMPROVEMENT DISTRICT

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
NOVEMBER 9, 2017**