



Dave Yost • Auditor of State





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City of Blue Ash, Ohio Energy Special Improvement District  
Hamilton County  
c/o Greater Cincinnati Energy Alliance  
200 W. 4<sup>th</sup> 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 City of Blue Ash, Ohio Energy Special Improvement District, Hamilton County, Ohio (the District) for the years ended December 31, 2017 and 2016.

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 years ended December 31, 2017 and 2016.

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 issue to report.

## Current Year Observation

1. **Ohio Rev. Code §117.38** requires the District to file financial statements with the Auditor of State within 60 days of the fiscal year end.

The District did not comply with the filing requirement:

- The 2016 financial statements were filed on July 5, 2017 and identified as presented in accordance with generally accepted accounting principles (GAAP) instead of the regulatory basis.
- The 2017 financial statements were filed on July 26, 2018 and identified as presented in accordance with generally accepted accounting principles (GAAP) instead of the regulatory basis.

Failure to file an annual report in a timely manner could result in financial penalties. The District should file their annual financial statements by the required date.

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive style with a large, looping "D" and "Y".

**Dave Yost**  
Auditor of State

Columbus, Ohio

September 6, 2018



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**CITY OF BLUE ASH, 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  
SEPTEMBER 20, 2018**