



Dave Yost • Auditor of State



Dave Yost • Auditor of State

December 11, 2018

City of Sandusky, Ohio Energy Special Improvement District
Erie County
247 Columbus Avenue Suite 126
Sandusky, Ohio 44870

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 Sandusky, Ohio Energy Special Improvement District, Erie 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.

We obtained written representation from the governing Board that the District had no cash, assets, liabilities, revenues or expenses during the years ended December 31, 2017 and 2016.

Current Year Observation

Ohio Rev. Code § 117.38 requires that each public office, other than a state agency, shall file a financial report for each fiscal year within sixty days after the close of the fiscal year, except that public offices reporting pursuant to generally accepted accounting principles shall file their reports within one hundred fifty days after the close of the fiscal year.

Financial information for both 2017 and 2016 was filed on September 6, 2018 which was not within the required timeframe. Failing to file financial reports by the required date could result in penalties of \$25 per day up to a maximum of \$750.

The District should file in the Hinkle system within 60 days of year end in accordance with Ohio Rev. Code Section 117.38.

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

Dave Yost
Auditor of State

December 11, 2018

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**CITY OF SANDUSKY. OHIO ENERGY SPECIAL IMPROVEMENT DISTRICT
ERIE 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
DECEMBER 27, 2018**