



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



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City of Cincinnati Ohio Energy Special Improvement District  
Hamilton County  
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 Cincinnati Ohio Energy Special Improvement District, Hamilton County, (the SID) for the years ended December 31, 2018 and 2017.

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, 2018 and 2017.

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.

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

## Current Year Observations

1. **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, 2018 for fiscal year ending December 31, 2017. The SID filed these statements on July 26, 2018. 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.
2. The Greater Cincinnati Energy Alliance (GCEA) acts as the program administrator for the SID, as well as other SIDs. The GCEA comingles the SID's financial transactions with GCEA financial transactions. We recommend that the GCEA maintain a separate accounting (separate fund, department, or cost center) of the SID's financial transactions to facilitate control, accountability, financial reporting and reconciliation of the SID's financial activity.

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

Keith Faber  
Auditor of State

Columbus, Ohio

July 16, 2019

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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  
JULY 30, 2019**