



**CITY OF MARION, OHIO ENERGY SPECIAL IMPROVEMENT DISTRICT, INC.
MARION COUNTY**

BASIC AUDIT

FOR THE YEARS ENDED DECEMBER 31, 2019 AND 2018

OHIO AUDITOR OF STATE KEITH FABER



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City of Marion, Ohio Energy Special Improvement District, Inc.
Marion County
Marion, Ohio 43302

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 Marion, Ohio Energy Special Improvement District, Inc., Marion County, (the District) for the years ended December 31, 2019 and 2018.

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, 2019 and 2018.

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. We noted the District's fiscal year 2019 HINKLE system filing was completed on March 24, 2020, rather than by the March 2, 2020 due date. Ohio Rev. Code § 117.38 requires entities to file their financial information in the HINKLE system within 60 days after the close of the fiscal year.
2. We noted the District did not have an approved public records policy or records retention schedule as of December 31, 2019. Ohio Rev. Code § 149.43 (E)(2) requires all public offices adopt a public records policy for responding to public records requests and Ohio Rev. Code § 149.43(B)(2) provides that public offices shall have available a copy of their current records retention schedule at a location readily available to the public. The District should utilize the model public records policy on the Ohio Attorney General's website and the guidance contained within the Ohio Attorney General's Ohio Sunshine Laws Manual in crafting their public records policy and records retention schedule
3. We noted the District did not provide public notice for their public meetings held during 2019 or 2018. Ohio Rev. Code § 121.22 (F) requires all public bodies to establish a reasonable method of notifying the public of the time and place of all regularly scheduled meetings and the time, place, and purpose of all special meetings.

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A handwritten signature in black ink that reads "Keith Faber". The signature is written in a cursive, flowing style.

Keith Faber
Auditor of State

Columbus, Ohio

April 8, 2020

OHIO AUDITOR OF STATE KEITH FABER



CITY OF MARION, OHIO ENERGY SPECIAL IMPROVEMENT DISTRICT, INC.

MARION 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
APRIL 23, 2020**