



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



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City of Beachwood, Ohio Energy Special Improvement District, Inc.  
Cuyahoga County  
25325 Fairmount Boulevard  
Beachwood, Ohio 44122

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 Beachwood, Ohio Energy Special Improvement District, Inc., Cuyahoga County, (the District) for the years ended December 31, 2020 and 2019.

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, 2020 and 2019.

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. The District did not have a formal public records policy or records retention schedule. Ohio Rev. Code § 149.43(E)(2) requires an entity to adopt a public records policy. Ohio Rev. Code § 149.43(B)(2) requires an entity to have available a copy of its current records retention schedule at a location readily available to the public.

## Current Status of Matters Reported in our Prior Engagement

2. In addition to the noncompliance reported above, our prior engagement for the years ended December 31, 2018 and 2017 included matters related to timely financial reporting, a lack of board members and overall entity participation in the engagement. For the current period, the District continued to not have a five person Board of Directors established, as required by the Sixth Article of Incorporation of the District. However, the District did file its annual financial reports for the years ended December 31, 2020 and 2019 within the required deadlines, and the existing member of the District's Board participated in the engagement.

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

Keith Faber  
Auditor of State  
Columbus, Ohio

March 18, 2021

# OHIO AUDITOR OF STATE KEITH FABER



**CITY OF BEACHWOOD, OHIO ENERGY SPECIAL IMPROVEMENT DISTRICT, INC.**

**CUYAHOGA COUNTY**

## **AUDITOR OF STATE OF OHIO CERTIFICATION**

This is a true and correct copy of the report, which is required to be filed pursuant to Section 117.26, Revised Code, and which is filed in the Office of the Ohio Auditor of State in Columbus, Ohio.



**Certified for Release 3/30/2021**

88 East Broad Street, Columbus, Ohio 43215  
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This report is a matter of public record and is available online at  
[www.ohioauditor.gov](http://www.ohioauditor.gov)