



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



One First National Plaza  
130 West Second Street, Suite 2040  
Dayton, Ohio 45402-1502  
(937) 285-6677 or (800) 443-9274  
WestRegion@ohioauditor.gov

Greater Lima, Ohio Energy Special Improvement District, Inc.  
Allen County  
144 S. Main St  
Lima, OH 45801

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Greater Lima, Ohio Energy Special Improvement District, Inc., Allen County, (the ESID) 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 ESID's financial statements, we did not follow *generally accepted auditing standards*. We do not provide any assurance on the ESID's financial statements, transactions or balances for the years ended December 31, 2020 and 2019.

The ESID'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 ESID had no cash, assets, liabilities, revenues or expenses during the years ended December 31, 2020 and 2019.

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

## Current Year Observations

- 1. Ohio Rev. Code Section 117.38** requires entities to file their financial information in the HINKLE system within 60 days after the close of the fiscal year. For the ESID, we noted that the HINKLE System filing for 2019 was filed late. The 2019 Alternate HINKLE System filing was due on February 29, 2020 and filed on May 11, 2020. The ESID should implement a reminder system to help ensure the timely filing of financial information.
- 2. Ohio Rev. Code § 149.43(B)(2)** requires "a public office to have available a copy of its current records retention schedule at a location readily available to the public." The ESID did not formally approve a records retention policy. The ESID should adopt a records retention policy and post it in a location that is available to the public. When adopting this policy the ESID should seek input from the local government that maintains the records.
- 3. Ohio Rev. Code § 149.43(E)(2)** states, in part, that all public offices "shall adopt a public records policy in compliance with this section for responding to public records requests. In adopting a public records policy under this division, a public office may obtain guidance from the model public records policy developed and provided to the public office by the attorney general under section 109.43 of the Revised Code. The public office shall create a poster that describes its public records policy and shall post the poster in a conspicuous place in the public office and in all locations where the public office has branch offices." The public office may post its public records policy on the internet web site of the public office if the public office maintains an internet web site. The ESID did not formally approve a public records policy. The ESID should adopt a public records policy and post it in a location that is available to the public. When adopting this policy the ESID should seek input from the local government that maintains the records

**Current Status of Matter Reported in our Prior Engagement**

The prior engagement also reported on the late filing of financial information.

A handwritten signature in black ink that reads "Keith Faber". The signature is written in a cursive style with a large, prominent "K" and "F".

Keith Faber  
Auditor of State  
Columbus, Ohio

May 28, 2021

# OHIO AUDITOR OF STATE KEITH FABER



**GREATER LIMA, OHIO ENERGY SPECIAL IMPROVEMENT DISTRICT, INC.**

**ALLEN 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 6/22/2021**

88 East Broad Street, Columbus, Ohio 43215  
Phone: 614-466-4514 or 800-282-0370

This report is a matter of public record and is available online at  
[www.ohioauditor.gov](http://www.ohioauditor.gov)