



OHIO AUDITOR OF STATE
KEITH FABER



OHIO AUDITOR OF STATE KEITH FABER



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City of Norwood, 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 Norwood, Ohio Energy Special Improvement District, Hamilton County, (the District) for the years ended December 31, 2021 and 2020.

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, 2021 and 2020.

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. **Ohio Revised Code § 117.38** requires financial statements to be filed with the Auditor of State. The District was required to file their financial statements by March 1, 2021 for the fiscal year ending December 31, 2020. The District filed these statements on March 1, 2022. Failure to file an annual report in a timely manner could result in financial penalties. The District should file the annual financial statements by the required date.
2. **Ohio Rev. Code Section 149.43(E)(2)** provides that every public office shall distribute the public records policy adopted by the public office to the employee of the public office who is the records custodian or records manager or otherwise has custody of the records of that office. Further, the public office shall require that employee to acknowledge receipt of the copy of the public records policy. The District did not designate an employee as its records custodian or records manager and did not require such person to acknowledge receipt of a copy of the public records policy. Failure to designate a person to serve as the records custodian or records manager and to require such person to acknowledge receipt of a copy of the public records policy could result in failure to meet public records requests in accordance with the District's policy in a timely manner. We recommend the District designate a person to serve as records custodian or records manager and require such person to provide written evidence of the receipt of the public records policy.

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

August 30, 2022

OHIO AUDITOR OF STATE KEITH FABER



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

HAMILTON 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 9/13/2022

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