



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
201 E. Fifth Street, #1110
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 District) for the years ended December 31, 2022 and 2021.

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, 2022 and 2021.

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 Observation

Annual Report Filing

We noted the District did not file its 2022 annual report in a timely manner. **Ohio Rev. Code § 117.38** provides, in part, that the District shall file an annual financial report with the Auditor of State within 60 days of fiscal year end.

The District filed its 2022 annual report on November 1, 2023 and no extension was obtained.

Failure to timely file an annual report could result in the District being penalized twenty-five dollars for each day the report remains unfiled, not to exceed seven hundred fifty dollars. The Auditor of State may waive these penalties, upon the filing of the past due financial report. Additionally, the lack of an annual report could result in auditing difficulties. The District should file its annual report with the Auditor of State within the required timeframe.

Current Status of Matters Reported in our Prior Engagement

During the prior engagement, we noted the District did not file the 2020 annual financial report with the Auditor of State within the allotted timeframe. This matter is reported above for the current engagement.

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

December 15, 2023

OHIO AUDITOR OF STATE KEITH FABER



CITY OF CINCINNATI, OHIO ENERGY SPECIAL IMPROVEMENT DISTRICT

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 12/28/2023

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