



OHIO AUDITOR OF STATE
KEITH FABER



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City of Delphos, 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 City of Delphos, Ohio Energy Special Improvement District, Inc., Allen 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 Observations

1. **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 District did not have a records retention schedule. The District should adopt a records retention schedule and post it in a location that is available to the public. When adopting this schedule, the District should seek input from the local government that maintains the records.
2. **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 District did not have a public records policy. The District should adopt a public records policy and post it in a location that is available to the public. When adopting this policy the District should seek input from the local government that maintains the records.

Current Status of Matters Reported in our Prior Engagement

In addition to the matters reported above, our prior audit also reported on the late filing of financial information for December 31, 2019, and for not having a method whereby any person can determine the time and place of all regularly scheduled and special meetings. Both matters were corrected for 2021 and 2022.



Keith Faber
Auditor of State
Columbus, Ohio

May 31, 2023

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CITY OF DELPHOS, 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 6/13/2023

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This report is a matter of public record and is available online at
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