



OHIO AUDITOR OF STATE
KEITH FABER



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65 East State Street
Columbus, Ohio 43215
ContactUs@ohioauditor.gov
800-282-0370

BASIC AUDIT REPORT

Boardman Township, Ohio Energy Special Improvement District
Mahoning County
Boardman, Ohio 44512

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Boardman Township, Ohio Energy Special Improvement District, Mahoning County, (the District) for the years ended December 31, 2023 and 2022.

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, 2023 and 2022.

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(E)(2)** requires all public offices take certain actions with regard to their public record policy. Public offices must distribute their Public Records Policy to the employee who is the records custodian/manager or otherwise has custody of the records of that office and have that employee acknowledge receipt of the Public Records Policy; and create and display in a conspicuous place in all locations where the public office has branch offices a poster describing the public records policy.

The District's records custodian has not acknowledged receipt of the District's public records policy and a copy of the public records policy is not displayed in a conspicuous place of the public office. This could result in records requests not being fulfilled in accordance with Ohio law.

The policy shall be distributed to the records custodian/manager and the District should have a written acknowledgement of receipt from the records custodian/manager. In addition, a poster describing the public records policy must be conspicuously displayed in the District's branch office.

Current Status of Matters Reported in our Prior Engagement

2. Our prior audit for the years ended December 31, 2021 and 2020 included a violation of Ohio Rev. Code § 117.38 for failing to file the 2020 financial statement report timely, a violation of Ohio Rev. Code § 149.43(E)(2) for failing to establish a public records policy, and a violation of Ohio Rev. Code § 149.43(B)(2) for failing to create a records retention schedule. The District filed the 2023 and 2022 financial statement reports timely and has created a public records policy and records retention schedule.



Keith Faber
Auditor of State
Columbus, Ohio

September 20, 2024

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BOARDMAN TOWNSHIP, OHIO ENERGY SPECIAL IMPROVEMENT DISTRICT

MAHONING 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 10/8/2024

65 East State 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