



OHIO AUDITOR OF STATE
KEITH FABER



OHIO AUDITOR OF STATE KEITH FABER



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BASIC AUDIT REPORT

City of Hilliard Ohio Timberline Energy Special Improvement District
Franklin County
Columbus, Ohio 43215

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 Hilliard Ohio Timberline Energy Special Improvement District, Franklin 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 issue to report.

Current Year Observations

Ohio Rev. Code § 117.38(B) states that a financial report shall be certified by the proper officer or board and filed with the auditor of state within one-hundred fifty days after the close of the fiscal year. We noted the District's December 31, 2022 annual report to the Hinkle System was filed on June 29, 2023, which was 30 days after the filing deadline of May 30, 2023. The District should implement control procedures to help ensure annual reports are completed and filed in a timely manner.

A handwritten signature in black ink that reads "Keith Faber".

Keith Faber
Auditor of State
Columbus, Ohio

March 22, 2024

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OHIO AUDITOR OF STATE KEITH FABER



CITY OF HILLIARD, OHIO TIMBERLINE ENERGY SPECIAL IMPROVEMENT DISTRICT, INC.

FRANKLIN 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 4/11/2024

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