



**CITY OF SANDUSKY, OHIO ENERGY SPECIAL IMPROVEMENT DISTRICT  
ERIE COUNTY**

**BASIC AUDIT**

**FOR THE YEARS ENDED DECEMBER 31, 2023-2022**

**OHIO AUDITOR OF STATE  
KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



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Columbus, Ohio 43215  
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## BASIC AUDIT REPORT

City of Sandusky, Ohio Energy Special Improvement District  
Erie County  
604 West Washington Street, Suite 1  
Sandusky, Ohio 44870

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 Sandusky, Ohio Energy Special Improvement District, Erie County, Ohio (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 no significant compliance or accounting issues to report.

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

Keith Faber  
Auditor of State  
Columbus, Ohio

October 25, 2024

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# OHIO AUDITOR OF STATE KEITH FABER



**CITY OF SANDUSKY, OHIO ENERGY SPECIAL IMPROVEMENT DISTRICT**

**ERIE 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 11/7/2024**

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](http://www.ohioauditor.gov)