



Dave Yost • Auditor of State



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September 13, 2018

City of Norwood Ohio Energy Special Improvement District
Hamilton County
4645 Montgomery Road
Norwood, Ohio 45212

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 Norwood Ohio Energy Special Improvement District, Hamilton County, (the District) for the years ended December 31, 2017 and 2016.

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, 2017 and 2016.

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 Revised Code § 117.38 requires financial statements to be filed with the Auditor of State. The District was required to file their financial statements by May 30, 2017 for fiscal year ending December 31, 2016 and May 30, 2018 for the fiscal year ending December 31, 2017. The required filing was not completed until June 8, 2018 for fiscal year ending December 31, 2017 and 2016.
2. The Greater Cincinnati Energy Alliance (GCEA) acts as the program administrator for the District, as well as other districts. The GCEA comingles the District's financial transactions with other GCEA financial transactions. We recommend that the GCEA maintain a separate accounting (separate fund, department, or cost center) to facilitate control, accountability, financial reporting and reconciliation of the District's financial activity.

Current Status of Matters Reported in our Prior Engagement

1. The prior engagement had no matters to report.

A handwritten signature in black ink that reads "Dave Yost".

Dave Yost
Auditor of State
Columbus, Ohio
September 13, 2018

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CITY OF NORWOOD, OHIO ENERGY SPECIAL IMPROVEMENT DISTRICT, INC

HAMILTON COUNTY

CLERK'S CERTIFICATION

This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
SEPTEMBER 25, 2018**