



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



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November 4, 220

Boardman Township Energy Special Improvement District  
Mahoning County  
8299 Market Street  
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 Energy Special Improvement District, Mahoning County, (the District) for the years ended December 31, 2019 and 2018.

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, 2019 and 2018.

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 the District to have a public records policy. The District did not create a public records policy for the periods covered in this audit. Without a Public Records Policy, the District does not have any guidance to follow if a public records request is made.
2. Ohio Rev. Code 149.43(B)(2) requires the District to have a records retention policy and make it readily available to the public. The District did not create a records retention policy for the periods covered in this audit. Without a Records Retention Policy, the District does not have any guidance to follow in regards to maintaining records.
3. The District's books and bank do reconcile, but an actual monthly reconciliation is not documented. There were only three checks written and one receipt during our audit period and we can see on the bank statements the fiscal officer does do a reconciliation. There could be more activity in the future and documenting the reconciliation as a separate document enables the board to review the reconciliation.

4. Ohio Rev. Code Section 117.38 requires facilities to file their financial information in the HINKLE system within 60 days after the close of the fiscal year. The District's financial information was not filed until 4/4/19 for 2018.

A handwritten signature in black ink that reads "Keith Faber". The signature is written in a cursive, flowing style.

Keith Faber  
Auditor of State

Columbus, Ohio

November 4, 2020

# OHIO AUDITOR OF STATE KEITH FABER



**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 12/1/2020**

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