



OHIO AUDITOR OF STATE KEITH FABER



88 East Broad Street, 5th Floor
Columbus, Ohio 43215-3506
(614) 466-3402 or (800) 443-9275
CentralRegion@ohioauditor.gov

Downtown Lancaster Special Improvement District
Fairfield County
Lancaster, Ohio 43130

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Downtown Lancaster Special Improvement District, Fairfield 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. We noted the District did not have a public records retention schedule. **Ohio Rev. Code § 149.43(B)(2)** states a public office also shall have available a copy of its current records retention schedule at a location readily available to the public. We recommend the District create a records retention schedule and make the schedule readily available to the public.

A handwritten signature in cursive script that reads "Keith Faber".

Keith Faber
Auditor of State

Columbus, Ohio

September 9, 2020

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OHIO AUDITOR OF STATE KEITH FABER



DOWNTOWN LANCASTER SPECIAL IMPROVEMENT DISTRICT

FAIRFIELD 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 9/24/2020

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