



OHIO AUDITOR OF STATE
KEITH FABER



OHIO AUDITOR OF STATE KEITH FABER



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Village of Bluffton
Ohio Energy Special Improvement District, Inc.
Allen County
144 South Main Street
Lima, Ohio 45801

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Village of Bluffton, Ohio Energy Special Improvement District, Inc., Allen County, (the ESID) 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 ESID's financial statements, we did not follow *generally accepted auditing standards*. We do not provide any assurance on the ESID's financial statements, transactions or balances for the years ended December 31, 2019 and 2018.

The ESID'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.

We obtained written representation that the ESID had no cash, assets, liabilities, revenues or expenses to report for the years ended December 31, 2019 and 2018.

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(B)(2)** requires "a public office to have available a copy of its current records retention schedule at a location readily available to the public." The ESID did not have a records retention policy. The Toledo Port Authority performs all financial functions and maintains all records with the exception of the Minutes for the ESID. The ESID should either approve the Toledo Port Authority's public records policy as their policy or adopt their own policy. The ESID should post the records retention policy or how to obtain the policy in a location that is available to the public.
- 2. Ohio Rev. Code §149.43(E)(2)** states, in part, that all public offices "shall adopt a public records policy in compliance with this section for responding to public records requests. In adopting a public records policy under this division, a public office may obtain guidance from the model public records policy developed and provided to the public office by the attorney general under section 109.43 of the Revised Code. The public office shall create a poster that describes its public records policy and shall post the poster in a conspicuous place in the public office and in all locations where the public office has branch offices." The public office may post its public records policy on the internet web site of the public office if the public office maintains an internet web site. The ESID did not have a public records policy. The Toledo Port Authority performs all financial functions and maintains all records with the exception of the Minutes for the ESID. The ESID should either approve the Toledo Port Authority's public records policy as their policy or adopt their own policy. The ESID should post the records policy or how to obtain the policy in a location that is available to the public.

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Current Status of Matters Reported in our Prior Engagement

Since this was the initial engagement for the ESID there are no prior matters.

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

June 19, 2020

OHIO AUDITOR OF STATE KEITH FABER



VILLAGE OF BLUFFTON, OHIO ENERGY SPECIAL IMPROVEMENT DISTRICT, INC

ALLEN 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
JULY 7, 2020**