



OHIO AUDITOR OF STATE
KEITH FABER



OHIO AUDITOR OF STATE KEITH FABER



One First National Plaza
130 West Second Street, Suite 2040
Dayton, Ohio 45402-1502
(937) 285-6677 or (800) 443-9274
WestRegion@ohioauditor.gov

City of Delphos, Ohio Energy Special Improvement District, Inc.
Allen County
144 S. Main St.
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 City of Delphos, Ohio Energy Special Improvement District, Inc., Allen County, (the District) for the years ended December 31, 2020 and 2019.

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, 2020 and 2019.

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 Section 117.38 requires entities to file their financial information in the HINKLE system within 60 days after the close of the fiscal year. For the District, we noted that the HINKLE system filing for 2019 was filed late. The 2019 Alternate HINKLE system filing was due on March 2, 2020 and was not filed until March 12, 2020. The 2020 filing was completed by the due date. The District should ensure that financial information is filed timely as required each year.
2. Ohio Rev. Code Section 149.43 requires entities to maintain a public records policy, a records retention schedule, maintain written evidence that the policy was provided to the records custodian, that the records policy be on display, and that the public records policy is included in any policy manuals. The District did not have a public records policy or a records retention schedule. The District should establish the required policies and include them as required by Ohio Rev. Code Section 149.43.
3. Ohio Rev. Code Section 121.22 requires entities to establish a reasonable method whereby any person may determine the time and place of all regularly scheduled meetings and the time, place, and purpose of all special meetings. The District did not notify the public of the time and place for meetings as required. The District should implement a method in which the public is notified of the time and place for any regular meeting, as well as the time, place, and purpose of any special meetings.

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

May 24, 2021

OHIO AUDITOR OF STATE KEITH FABER



CITY OF DELPHOS, OHIO ENERGY SPECIAL IMPROVEMENT DISTRICT, INC.

ALLEN 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 6/3/2021

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