



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



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Van Wert Area Energy Special Improvement District, Inc.  
Van Wert County  
145 E. Main Street  
Van Wert, Ohio 45891

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Van Wert Area Energy Special Improvement District, Inc., Van Wert 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 annual financial report was due on March 2, 2020 and was not filed until March 17, 2020. The 2020 filing was completed by the due date. The District should ensure that their annual financial report 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 style with a large, prominent initial "K".

Keith Faber  
Auditor of State  
Columbus, Ohio  
May 27, 2021

# OHIO AUDITOR OF STATE KEITH FABER



**VAN WERT AREA ENERGY SPECIAL IMPROVEMENT DISTRICT, INC.**

**VAN WERT 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 6/8/2021**

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This report is a matter of public record and is available online at  
[www.ohioauditor.gov](http://www.ohioauditor.gov)