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OHIO AUDITOR OF STATE
KEITH FABER



OHIO AUDITOR OF STATE KEITH FABER



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BASIC AUDIT REPORT

City of Fairlawn, Ohio Energy Special Improvement District, Inc.
Summit County
3487 South Smith Road
Fairlawn, Ohio 44333

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 Fairlawn, Ohio Energy Special Improvement District, Inc., Summit County, (the District) for the years ended December 31, 2021 and 2020. The District Board of Directors approved to dissolve the District on November 1, 2021. The District dissolved effective January 7, 2022, and the District had no activity between December 31, 2021 and January 7, 2022.

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, 2021 and 2020.

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 no significant compliance or accounting issues to report.

Current Status of Matters Reported in our Prior Engagement

1. Our prior audit for the years ended December 31, 2019 and 2018 included an issue regarding the District not having a public records policy. The District established a public records policy for the current basic audit.
2. Our prior audit for the years ended December 31, 2019 and 2018 included an issue regarding the District not having a records retention schedule. The District established a records retention schedule for the current basic audit.

A handwritten signature in black ink that reads "Keith Faber".

Keith Faber
Auditor of State
Columbus, Ohio

September 28, 2022

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OHIO AUDITOR OF STATE KEITH FABER



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

SUMMIT 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 10/11/2022

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This report is a matter of public record and is available online at
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