



OHIO AUDITOR OF STATE
KEITH FABER



OHIO AUDITOR OF STATE KEITH FABER



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BASIC AUDIT REPORT

City of Beachwood, Ohio Energy Special Improvement District, Inc.
Cuyahoga County
25325 Fairmount Boulevard
Beachwood, Ohio 44122

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 Beachwood, Ohio Energy Special Improvement District, Inc., Cuyahoga County, (the District) for the years ended December 31, 2022 and 2021.

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, 2022 and 2021.

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 issue to report.

Current Year Observation and Status of Matter Reported in our Prior Engagement

1. The District did not have a formal public records policy or records retention schedule. Ohio Rev. Code § 149.43(E)(2) requires an entity to adopt a public records policy. Ohio Rev. Code § 149.43(B)(2) requires an entity to have available a copy of its current records retention schedule at a location readily available to the public. This was also a noncompliance matter reported in our prior engagement.
2. The District did not have a five person Board of Directors established, as required by the Sixth Article of Incorporation of the District. This was also a noncompliance matter reported in our prior engagement.

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

Keith Faber
Auditor of State
Columbus, Ohio

February 23, 2023

OHIO AUDITOR OF STATE KEITH FABER



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

CUYAHOGA 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 3/9/2023

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