



OHIO AUDITOR OF STATE
KEITH FABER



OHIO AUDITOR OF STATE KEITH FABER



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BASIC AUDIT REPORT

Hamilton Central Business Special Improvement District
Butler County
Hamilton, Ohio 45012

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Hamilton Central Business Special Improvement District, Butler County, (the SID) for the years ended June 30, 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 SID's financial statements, we did not follow *generally accepted auditing standards*. We do not provide any assurance on the SID's financial statements, transactions or balances for the years ended June 30, 2022 and 2021.

The SID'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. We noted that the SID did not have a public records policy during the engagement period as required by Ohio Rev. Code § 149.43(E)(2), which also requires the SID to provide the policy to the records custodian/manager, include the policy in a policy manual, and display the policy in all branches of the SID.
2. We noted that the SID did not have a records retention schedule during the engagement period and so could not make it readily available to the public as required by Ohio Rev. Code § 149.43(B)(2).

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

Keith Faber
Auditor of State
Columbus, Ohio

February 6, 2023

OHIO AUDITOR OF STATE KEITH FABER



HAMILTON CENTRAL BUSINESS SPECIAL IMPROVEMENT DISTRICT, INC.

BUTLER 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 2/16/2023

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This report is a matter of public record and is available online at
www.ohioauditor.gov