



OHIO AUDITOR OF STATE
KEITH FABER



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BASIC AUDIT REPORT

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, 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 issue to report.

Current Year Observations

We noted that the District failed to properly notify the public of its meetings during the audit period as statutorily required. **Ohio Rev. Code § 121.22(F)** states that every public body, by rule, shall 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. Appropriate rules should be established by the District regarding the notification of meetings to the public as statutorily required. Furthermore, policies and procedures should be established and implemented to verify that all meetings are held in accordance with the Ohio Sunshine Laws. Failure of the District to have an open meeting of the public body could result in a resolution, rule, or formal action of any kind being declared invalid.

Current Status of Matters Reported in our Prior Engagement

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. This issue was corrected during the current audit period and will not be repeated.

2. Ohio Rev. Code Section 149.43 requires entities to adopt a public records policy, organize and maintain public records in a manner that they can be made available for inspection or copying and have available a copy of their current records retention schedule at a location readily available to the public, maintain written evidence that the policy was provided to the records custodian/manager, conspicuously display their public records policy via poster, and include the public records policy in a policy manual or handbook. The District did not have a public records policy or a records retention schedule/policy. The District should establish the required policies and take further steps required by Ohio Rev. Code Section 149.43. This issue was corrected during the current audit period and will not be repeated.

3. Ohio Rev. Code Section 121.22(F) 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 establish 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. This issue was not corrected for the audit period and has been repeated above.



Keith Faber
Auditor of State
Columbus, Ohio

May 23, 2023

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 6/6/2023

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