



OHIO AUDITOR OF STATE
KEITH FABER



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BASIC AUDIT REPORT

American Township (Allen County),
Ohio Energy Special Improvement District, Inc.
Allen County
Attn: Jeffrey Gelberman
1010 Northern Blvd Suite #234
Great Neck, NY 11021

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the American Township (Allen County), Ohio Energy Special Improvement District, Inc., Allen 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 issues to report.

Current Year Observations

1. On December 31, 2022, a balance of \$750 remained in the Debt Service - Revenue Account (#3541) that should have been transferred to Special Revenue - ESID Administrative Expense Fund.
2. **Ohio Rev. Code § 149.43(B)(2)** requires "a public office to have available a copy of its current records retention schedule at a location readily available to the public." The District did not have a records retention schedule. The District should adopt a records retention schedule and post it in a location that is available to the public.
3. **Ohio Rev. Code §149.43(E)(2)** states, in part, that all public offices "shall adopt a public records policy in compliance with this section for responding to public records requests. In adopting a public records policy under this division, a public office may obtain guidance from the model public records policy developed and provided to the public office by the attorney general under section 109.43 of the Revised Code. The public office shall create a poster that describes its public records policy and shall post the poster in a conspicuous place in the public office and in all locations where the public office has branch offices." The public office may post its public records policy on the internet web site of the public office if the public office maintains an internet web site. The District did not have a public records policy. The District should adopt a public records policy and post it in a location that is available to the public.

Current Year Observations (Continued)

4. **Ohio Rev. Code § 1710.04(D)** states in part that the board shall elect a chairperson, vice-chairperson, secretary, and treasurer of the board. **Articles of Incorporation of American Township (Allen County), Ohio Energy Special Improvement District, Inc., Fifth section** requires that the members of the Corporation shall be those persons or organizations described in the Code of Regulations. The District's Board did not hold any meetings during 2022 or 2021 and did not elect the required officers. Also, the District did not adopt a Code of Regulations and therefore the members of the District were not in accordance with the Code of Regulations. The District should correct the above violations and review the Ohio Revised Code and the Articles of Incorporation in order to ensure that the District is in compliance with all applicable requirements.

Current Status of Matters Reported in our Prior Engagement

In addition to the matters reported in items 2, 3, and 4 above, our prior engagement for the years ended December 31, 2020 and 2019, included matters related to bank transfer errors, the late payment of a Trustee Fee, failure to receive and deposit timely special assessment receipts from American Township, and the payment of interest from the wrong account. These matters appear to be corrected and will not be repeated for the years ended December 31, 2022 and 2021.



Keith Faber
Auditor of State
Columbus, Ohio

March 29, 2024

OHIO AUDITOR OF STATE KEITH FABER



**AMERICAN TOWNSHIP (ALLEN COUNTY), OHIO ENERGY SPECIAL IMPROVEMENT DISTRICT,
INC.**

ALLEN 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 4/11/2024

88 East Broad Street, Columbus, Ohio 43215
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This report is a matter of public record and is available online at
www.ohioauditor.gov