



OHIO AUDITOR OF STATE
KEITH FABER



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BASIC AUDIT REPORT

Cleveland Superior Arts Improvement District
Cuyahoga County
1717 Euclid Avenue, Room UR120
Cleveland, OH 44115

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Cleveland Superior Arts Improvement District, Cuyahoga County, (the District) for the year ended June 30, 2023.

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 year ended June 30, 2023.

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. Ohio Rev. Code Section 117.38 provides that each public office, other than a state agency, shall file a financial report each year. The report shall be certified by the proper officer or board and filed with the Auditor of State Hinkle System. The District's 2023 financial report was due November 27, 2023 but the report was not filed until February 24, 2024.
2. We examined the bank reconciliations prepared as of June 30, 2023 and April 30, 2024. They were not completed in a timely manner as they should be done monthly despite the fact there is little activity.
3. Ohio Rev. Code Section 149.43(E)(2) requires the District to include a poster describing their public records policy to be displayed conspicuously in all branches of the District. There was no poster at the office.

Keith Faber
Auditor of State
Columbus, Ohio

May 31, 2024

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CLEVELAND SUPERIOR ARTS IMPROVEMENT DISTRICT

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 6/13/2024

65 East State 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