



OHIO AUDITOR OF STATE
KEITH FABER



OHIO AUDITOR OF STATE KEITH FABER



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Columbus, Ohio 43215
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BASIC AUDIT REPORT

Monroe, Liberty Energy Special Improvement District
Butler County
5021 Winners Circle
Liberty Township, OH 45011

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Monroe, Liberty Energy Special Improvement District, (the District) for the years ended December 31, 2023 and December 31, 2022.

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 Council'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, 2023 and December 31, 2022.

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 no significant compliance or accounting issue to report.

Current Status of Matters Reported in our Prior Engagement

The prior Basic Audit Report for the years ended December 31, 2021 and December 31, 2020 reported that the District filed their year ended December 31, 2020 financial statements past the required filing date. This was corrected for the current years ending December 31, 2023 and December 31, 2022. The District did file these statements in a timely manner.

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

Keith Faber
Auditor of State
Columbus, Ohio

September 26, 2024

OHIO AUDITOR OF STATE KEITH FABER



MONROE, LIBERTY ENERGY 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 10/8/2024

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