



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 § 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, 2024 and 2023.

Our procedures were designed solely to satisfy the audit requirements of Ohio Rev. Code § 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, 2024 and 2023.

The District's management is responsible for preparing and maintaining its accounting records and related documents. Our responsibility under Ohio Rev. Code § 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

The District filed their 2024 annual financial report after the deadline. **Ohio Rev. Code § 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 2024 was filed late. The 2024 annual financial report was due on March 3, 2025 and was not filed until August 7, 2025. The 2023 filing was completed by the due date. The District should ensure that their annual financial report is filed timely as required each year.

Current Status of Matters Reported in our Prior Engagement

Ohio Rev. Code § 121.22 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. This issue was corrected for the current engagement period.

KEITH FABER
Ohio Auditor of State

Tiffany L. Ridenbaugh, CPA, CFE, CGFM
Chief Deputy Auditor

September 12, 2025

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 9/25/2025

65 East State Street, Columbus, Ohio 43215
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This report is a matter of public record and is available online at
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