



OHIO AUDITOR OF STATE
KEITH FABER



OHIO AUDITOR OF STATE KEITH FABER



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Hiram Energy Special Improvement District, Inc.
Portage County
PO Box 65
Hiram, OH 43196

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Hiram Energy Special Improvement District, Portage County, (the District) for the period October 3, 2017 thru December 31, 2018.

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 period October 3, 2017 thru December 31, 2018.

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.

We obtained written representation from the Board of Directors that the District had no cash, assets, liabilities, revenues or expenses during the period October 3, 2017 thru December 31, 2018.

Current Year Observations

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, the HINKLE system submissions were due on March 1, 2018 for the 2017 financial information and on March 1, 2019 for the 2018 financial information. Both years were not filed until July 9, 2019.

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

Keith Faber
Auditor of State

Columbus, Ohio

August 9, 2019

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HIRAM ENERGY SPECIAL IMPROVEMENT DISTRICT, INC

PORTAGE COUNTY

CLERK'S CERTIFICATION

This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
AUGUST 20, 2019**