



OHIO AUDITOR OF STATE
KEITH FABER



OHIO AUDITOR OF STATE KEITH FABER



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City of Mentor, Ohio Lake County Communities
Energy Special Improvement District
Lake County
8500 Civic Center Boulevard
Mentor, Ohio 44060

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the City of Mentor, Ohio Lake County Communities Energy Special Improvement District, Lake County, Ohio (the District) for the years ended December 31, 2020 and 2019.

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, 2020 and 2019.

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 issues to report.

Current Status of Matters Reported in our Prior Engagement

Our prior engagement for the years ended December 31, 2018 and 2017 included matters relating to timely financial reporting and internal controls over financial reporting. For the current period, the District did file its annual financial reports for the years ended December 31, 2020 and 2019 within the required deadlines, and the bank balance reconciled to the accounting record's cash book balance.

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

Keith Faber
Auditor of State
Columbus, Ohio

April 16, 2021

OHIO AUDITOR OF STATE KEITH FABER



**CITY OF MENTOR OHIO LAKE COUNTY COMMUNITIES ENERGY SPECIAL IMPROVEMENT
DISTRICT**

LAKE 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 5/6/2021

88 East Broad 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