



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



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## BASIC AUDIT REPORT

Coventry Village Special Improvement District of Cleveland Heights, Inc.  
Cuyahoga County  
1824 Coventry Road  
Cleveland Heights, Ohio 44118

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Coventry Village Special Improvement District of Cleveland Heights, Inc., Cuyahoga County, (the District) for the years ended December 31, 2021 and 2020.

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, 2021 and 2020.

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 compliance issue to report.

### Current Year Observation

The District does not have a formal records retention schedule. Ohio Rev. Code § 149.43(B)(2) requires an entity to have available a copy of its current records retention schedule at a location readily available to the public. The District should establish a records retention schedule. This was also an observation in our prior engagement.

### Current Status of Matters Reported in our Prior Engagement

1. In addition to the matter reported above, our prior engagement for the years ended December 31, 2019 and 2018 included a noncompliance citation regarding timely filing of the District's annual financial reports on the Auditor of State HINKLE System. The District filed its reports for the years ended December 31, 2021 and 2020 within the requisite 60 day deadline prescribed in Ohio Rev. Code § 117.38(B).

**Current Status of Matters Reported in our Prior Engagement (Continued)**

2. Additionally, our prior engagement for the years ended December 31, 2019 and 2018 included a noncompliance citation for the District to establish a public records policy. The District formally established this policy, as prescribed by Ohio Rev. Code § 149.43(E)(2).



Keith Faber  
Auditor of State  
Columbus, Ohio

August 11, 2022

# OHIO AUDITOR OF STATE KEITH FABER



**COVENTRY VILLAGE SPECIAL IMPROVEMENT DISTRICT OF CLEVELAND HEIGHTS**

**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 8/30/2022**

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This report is a matter of public record and is available online at  
[www.ohioauditor.gov](http://www.ohioauditor.gov)