



OHIO AUDITOR OF STATE
KEITH FABER



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BASIC AUDIT REPORT

East Main Street Special Improvement District of Columbus, Inc.
Franklin County
Columbus, Ohio 43209

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the East Main Street Special Improvement District of Columbus, Inc., Franklin 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 significant compliance or accounting issues to report.

Current Year Observations

1. Ohio Rev. Code § 149.43(E)(2) states that all public offices shall adopt a public records policy for requesting public records requests. We noted that the District did not have an adopted public records policy. The District should adopt a public records policy and satisfy all applicable requirements of Ohio Revised Code § 149.43 regarding its public records policy.
2. Ohio Rev. Code § 149.43(B)(2) provides that a public office or the person responsible for public records shall organize and maintain public records in a manner that they can be made available for inspection or copying and that a public office should have available a copy of its current records retention schedule at a location readily available to the public. We noted that the District did not adopt/approve a records retention schedule/policy and therefore did not have its records retention schedule at a location readily available to the public as required. The District should adopt/approve a records retention schedule/policy and have its records retention schedule at a location readily available to the public.

A handwritten signature in black ink that reads "Keith Faber". The signature is written in a cursive, flowing style.

Keith Faber
Auditor of State
Columbus, Ohio

November 1, 2022

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EAST MAIN STREET SPECIAL IMPROVEMENT DISTRICT OF COLUMBUS, INC.

FRANKLIN 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 11/15/2022

88 East Broad Street, Columbus, Ohio 43215
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This report is a matter of public record and is available online at
www.ohioauditor.gov