



OHIO AUDITOR OF STATE
KEITH FABER



OHIO AUDITOR OF STATE KEITH FABER



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BASIC AUDIT REPORT

Sycamore Township Energy Special Improvement District, Inc.
Hamilton County
200 W. 4th Street, Suite 600
Cincinnati, Ohio 45202

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Sycamore Township Energy Special Improvement District, Inc., Hamilton 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 Observation

Ohio Rev. Code § 117.38 provides that the District shall file an annual financial report with the Auditor of State within 60 days of fiscal year end. The District did not file their 2020 annual financial report in the HINKLE system until March 1, 2022, which was not within the allotted timeframe.

The District may be fined subject to various other administrative remedies for its failure to file the required financial report in a timely manner. The District should file its annual report with the Auditor of State within the allotted timeframe.

Current Status of Matters Reported in our Prior Engagement

During the prior engagement, we noted the District did not file the 2017 and 2018 annual financial reports with the Auditor of State within the allotted timeframe. This matter is reported above for the current engagement.

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

Keith Faber
Auditor of State
Columbus, Ohio

May 13, 2022

OHIO AUDITOR OF STATE KEITH FABER



SYCAMORE TOWNSHIP ENERGY SPECIAL IMPROVEMENT DISTRICT, INC.

HAMILTON 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 5/26/2022

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