



OHIO AUDITOR OF STATE
KEITH FABER



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Village of Bluffton
Ohio Energy Special Improvement District, Inc.
Allen County
144 South Main Street
Lima, Ohio 45801

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

We obtained written representation that the District had no cash, assets, liabilities, revenues or expenses to report for the years ended December 31, 2021 and 2020.

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(B)(2)** requires "a public office to have available a copy of its current records retention schedule at a location readily available to the public." The District did not have a records retention schedule. The Toledo Port Authority performs all financial functions and maintains all records with the exception of the Minutes for the District. The District should either adopt the Toledo Port Authority's records retention schedule as its records retention schedule or adopt its own original records retention schedule. The District should then post the records retention schedule or how to obtain the records retention schedule in a location that is available to the public.
- 2. Ohio Rev. Code §149.43(E)(2)** states, in part, that all public offices "shall adopt a public records policy in compliance with this section for responding to public records requests. In adopting a public records policy under this division, a public office may obtain guidance from the model public records policy developed and provided to the public office by the attorney general under section 109.43 of the Revised Code. The public office shall create a poster that describes its public records policy and shall post the poster in a conspicuous place in the public office and in all locations where the public office has branch offices." The public office may post its public records policy on the internet web site of the public office if the public office maintains an internet web site. The District did not have a public records policy. The Toledo Port Authority performs all financial functions and maintains all records with the exception of the Minutes for the District. The District should either adopt the Toledo Port Authority's public records policy as its policy or adopt its own original policy. The District should then create a poster that describes its public records policy and post the poster in a conspicuous place in the public office and in all locations where the public office has branch offices.

Current Status of Matters Reported in our Prior Engagement

1. Both observations in the prior engagement were repeated above in the current year observations.



Keith Faber
Auditor of State
Columbus, Ohio

June 27, 2022

OHIO AUDITOR OF STATE KEITH FABER



VILLAGE OF BLUFFTON, OHIO ENERGY SPECIAL IMPROVEMENT DISTRICT, INC.

ALLEN 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 7/7/2022

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This report is a matter of public record and is available online at
www.ohioauditor.gov