



OHIO AUDITOR OF STATE
KEITH FABER



OHIO AUDITOR OF STATE KEITH FABER



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BASIC AUDIT REPORT

5th Avenue and 4th Street Special Improvement District of Columbus, Inc.
Franklin County
Columbus, Ohio 43201

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the 5th Avenue and 4th Street Special Improvement District of Columbus, Inc., Franklin County, (the District) for the years ended December 31, 2022 and 2021.

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, 2022 and 2021.

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 issue to report.

Current Year Observations

Ohio Rev. Code § 117.38(B) states that a financial report shall be certified by the proper officer or board and filed with the auditor of state within one-hundred fifty days after the close of the fiscal year. We noted the District's December 31, 2022 annual report to the Hinkle System was filed on August 2, 2023, which was 63 days after the filing deadline of May 30, 2023. Additionally, we noted the District's December 31, 2021 annual report to the Hinkle System was filed on August 24, 2022, which was 85 days after the filing deadline of May 31, 2022.

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

Keith Faber
Auditor of State
Columbus, Ohio

March 22, 2024

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OHIO AUDITOR OF STATE KEITH FABER



5TH AVENUE AND 4TH 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 4/4/2024

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