



OHIO AUDITOR OF STATE
KEITH FABER



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BASIC AUDIT REPORT

Ashtabula, Conneaut Energy Special Improvement District, Inc.
Ashtabula County
294 Main Street
Conneaut, Ohio 44030

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Ashtabula, Conneaut Energy Special Improvement District, Inc., Ashtabula County, (the District) for the years ended December 31, 2023 and 2022.

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, 2023 and 2022.

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 Observation

We inquired with District management and determined that the District did not have a records retention schedule during the engagement period as required by Ohio Rev. Code § 149.43(B)(2).

Current Status of Matters Reported in our Prior Engagement

1. We inquired with District management and determined that the District did not have a records retention schedule during the engagement period as required by Ohio Rev. Code § 149.43(B)(2). This matter was repeated for the fiscal years ended December 31, 2023 and 2022 as noted in the current year observation above.
2. We noted the District did not file its annual financial report in a timely manner. Ohio Rev. Code § 117.38 requires cash-basis entities to file annual financial reports with the Auditor of State within 60 days of the fiscal year end. The District's filing for the year ended December 31, 2020 was filed on August 30, 2021, which is past the required due date. This matter was corrected for the fiscal years ended December 31, 2023 and 2022.

Keith Faber
Auditor of State
Columbus, Ohio

November 14, 2024

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ASHTABULA, CONNEAUT ENERGY SPECIAL IMPROVEMENT DISTRICT, INC.

ASHTABULA 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 12/3/2024

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