



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



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## BASIC AUDIT REPORT

Hamilton Central Business Special Improvement District  
Butler County  
P.O. Box 1316  
Hamilton, Ohio 45012

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Hamilton Central Business Special Improvement District, Butler County, (the District) for the years ended June 30, 2024 and 2023.

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 June 30, 2024 and 2023.

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 no significant compliance or accounting issues to report.

### Current Status of Matters Reported in our Prior Engagement

Our prior audit for the years ended June 30, 2022 and 2021 noted that the District did not have a public records policy during the engagement period as required by Ohio Rev. Code § 149.43(E)(2), which also requires the District to provide the policy to the records custodian/manager, include the policy in a policy manual, and display the policy in all branches of the District. We noted that the District did not have a records retention schedule during the engagement period and so could not make it readily available to the public as required by Ohio Rev. Code § 149.43(B)(2). These items have been corrected for the current engagement.

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

Keith Faber  
Auditor of State  
Columbus, Ohio

December 3, 2024



# OHIO AUDITOR OF STATE KEITH FABER



**HAMILTON CENTRAL BUSINESS SPECIAL IMPROVEMENT DISTRICT, INC.**

**BUTLER 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 12/17/2024**

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](http://www.ohioauditor.gov)