



OHIO AUDITOR OF STATE
KEITH FABER



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BASIC AUDIT REPORT

Harpersfield Township Energy Special Improvement District
Ashtabula County
4858 Cork-Cold Springs Road
Geneva, Ohio 44041

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

1. 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, 2022 was filed on November 10, 2023, which is past the required due date. This item was corrected for the year ended December 31, 2023.

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 item was corrected for the years ended December 31, 2023 and 2022.

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 October 7, 2021, which is past the required due date. This item was repeated for the year ended December 31, 2022 as noted in observation 1 above.



Keith Faber
Auditor of State
Columbus, Ohio

October 15, 2024

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HARPERSFIELD TOWNSHIP ENERGY SPECIAL IMPROVEMENT DISTRICT

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 11/7/2024

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This report is a matter of public record and is available online at
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