



Dave Yost • Auditor of State



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June 25, 2018

City of Defiance, Ohio Energy Special Improvement District, Inc.
Defiance County
1300 East Second Street, Suite 201
Defiance, Ohio 43512

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the City of Defiance, Ohio Energy Special Improvement District, Inc., Defiance County, Ohio (the District) for the years ended December 31, 2017 and 2016.

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, 2017 and 2016.

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 from the governing Board that the District had no revenue or expense activity during the years ended December 31, 2017 and 2016.

Based on the results of our procedures, we found the following significant compliance issue to report:

Current Year Observations

We noted the City of Defiance, Ohio Energy Special Improvement District, Inc. filed its 2016 annual financial report on November 27, 2017 which was after the required due date of May 30, 2017. Ohio Rev. Code § 117.38 requires the financial report to be filed with the auditor of state within one hundred fifty days following the close of the District's fiscal year.

A handwritten signature in black ink that reads "Dave Yost".

Dave Yost
Auditor of State

June 25, 2018

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CITY OF DEFIANCE, OHIO ENERGY SPECIAL IMPROVEMENT DISTRICT, INC

DEFIANCE COUNTY

CLERK'S CERTIFICATION

This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
JULY 5, 2018**