



Dave Yost • Auditor of State





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City of Fairlawn Ohio Energy Special Improvement District  
Summit County  
3487 South Smith Road  
Fairlawn, Ohio 44333

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 Fairlawn Ohio Energy Special Improvement District, Summit County, (the Government) 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 Government's financial statements, we did not follow *generally accepted auditing standards*. We do not provide any assurance on the Government's financial statements, transactions or balances for the years ended December 31, 2017 and 2016.

The Government'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.

## Current Year Observations

**Ohio Rev. Code Section 117.38** requires facilities to file their financial information in the Hinkle system within 60 days after the close of the fiscal year. Although the Government 2017 report was filed within the Hinkle System, the filing was within the 60 due date (74 days after the close of the fiscal year). The Government should ensure the annual report is timely filed with the Auditor of State through the Hinkle System.

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

**Dave Yost**  
Auditor of State

July 9, 2018

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**CITY OF FAIRLAWN, OHIO ENERGY SPECIAL IMPROVEMENT DISTRICT INC**

**SUMMIT 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 19, 2018**