



OHIO AUDITOR OF STATE
KEITH FABER



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City of Beachwood, Ohio Energy Special Improvement District, Inc.
Cuyahoga County
25325 Fairmount Boulevard
Beachwood, Ohio 44122

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 Beachwood, Ohio Energy Special Improvement District, Inc., Cuyahoga County, (the District) for the years ended December 31, 2018 and 2017.

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, 2018 and 2017.

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 or accounting issues to report.

Current Year Observations

1. The District did not complete its annual report filing for the year ended December 31, 2017 until June 1, 2018. Ohio Rev. Code Section 117.38 requires entities reporting on a cash basis to file their annual reports within 60 days of fiscal year end.

Current Status of Matters Reported in our Prior Engagement

2. In addition to the noncompliance reported above, our prior engagement for the period June 15, 2015 to December 31, 2016 included matters relating to lack of board members and overall entity participation in the engagement. For the current period, the District continued to not have a five person Board of Directors established, as required by the Sixth Article of Incorporation of the District. The Board members that did exist also once again did not participate in the engagement, nor sign the engagement letter.

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

Keith Faber
Auditor of State

Columbus, Ohio

May 10, 2019

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CITY OF BEACHWOOD, OHIO ENERGY SPECIAL IMPROVEMENT DISTRICT, INC.

CUYAHOGA 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
MAY 23, 2019**