



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



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Cedar Lee Special Improvement District  
Cuyahoga County  
2140 Lee Road  
Cleveland Heights, Ohio 44118

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Cedar Lee Special Improvement District, Cuyahoga County, (the District) for the years ended September 30, 2019 and 2018.

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 September 30, 2019 and 2018.

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 compliance issue to report.

## **Current Year Observation**

The District does not have a formal public records policy or records retention schedule. Ohio Rev. Code § 149.43(E)(1) requires all entities to adopt a public records policy in order to respond to public records requests. Ohio Rev. Code § 149.43(B)(2) requires an entity to have available a copy of its current records retention schedule at a location readily available to the public. The District should establish a public records policy and records retention schedule.

A handwritten signature in cursive script that reads "Keith Faber".

Keith Faber  
Auditor of State

Columbus, Ohio

May 20, 2020

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**CEDAR LEE SPECIAL IMPROVEMENT DISTRICT**

**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  
JUNE 2, 2020**