



OHIO AUDITOR OF STATE
KEITH FABER



OHIO AUDITOR OF STATE KEITH FABER



Corporate Centre of Blue Ash
11117 Kenwood Road
Blue Ash, Ohio 45242-1817
(513) 361-8550 or (800) 368-7419
SouthwestRegion@ohioauditor.gov

City of Blue Ash, Ohio Energy Special Improvement District
Hamilton County
c/o Greater Cincinnati Energy Alliance
200 W. 4th Street, Suite 600
Cincinnati, Ohio 45202

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 Blue Ash, Ohio, Energy Special Improvement District, Hamilton County, Ohio (the District) for the years ended December 31, 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 December 31, 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.

The District dissolved on January 3, 2020.

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

Current Year Observation

1. **Ohio Rev. Code §149.43(E)(2)** states, in part, that all public offices shall adopt a public records policy in compliance with this section for responding to public records requests, and that the public office shall create a poster that describes its public records policy and shall post the poster in a conspicuous place in the public office and in all locations where the public office has branch offices.

Ohio Rev. Code §149.43(B)(2) states the entity shall have available a copy of its current records retention schedule at a location readily available to the public.

The District did not adopt a public records policy or a records retention policy. Without policies over public records and records retention the public was unaware of the District's procedures.

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

Keith Faber
Auditor of State

Columbus, Ohio

May 29, 2020

This page intentionally left blank.

OHIO AUDITOR OF STATE KEITH FABER



CITY OF BLUE ASH OHIO ENERGY SPECIAL IMPROVEMENT DISTRICT

HAMILTON 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 16, 2020**