



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



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## BASIC AUDIT REPORT

Amelia Energy Special Improvement District  
Clermont County  
119 West Main Street  
Amelia, Ohio 45102

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Amelia Energy Special Improvement District, Clermont County, (the Special Improvement District) for the years ended December 31, 2020 and 2019.

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 Special Improvement District's financial statements, we did not follow *generally accepted auditing standards*. We do not provide any assurance on the Special Improvement District's financial statements, transactions or balances for the years ended December 31, 2020 and 2019.

The Special Improvement 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. Ohio Rev. Code Section 117.38 requires districts to file their financial information in the HINKLE system within 60 days after the close of the fiscal year. This statute also permits the Auditor of State to extend the deadline for filing a financial report and establish terms and conditions for any such extension. Auditor of State established policies, regarding the filing of complete financial statements, as defined in AOS Bulletin 2015-007 in the Hinkle System.

We noted that the Special Improvement District did not file their complete financial statements for 2019 and 2020 until June 30, 2020 and August 20, 2021, respectively, which was beyond the 60 day requirement.

2. **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 Special Improvement District has no formal approved records retention schedule that would demonstrate compliance with the Ohio Revised Code. Without a policy over records retention the public is unaware of the Special Improvement District's procedures.

We recommend the Special Improvement District adopt and post a records retention schedule.

A handwritten signature in black ink that reads "Keith Faber". The signature is written in a cursive, flowing style.

Keith Faber  
Auditor of State  
Columbus, Ohio  
October 25, 2021

# OHIO AUDITOR OF STATE KEITH FABER



**AMELIA ENERGY SPECIAL IMPROVEMENT DISTRICT, INC.**

**CLERMONT COUNTY**

**AUDITOR OF STATE OF OHIO CERTIFICATION**

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



**Certified for Release 11/9/2021**

88 East Broad Street, Columbus, Ohio 43215  
Phone: 614-466-4514 or 800-282-0370

This report is a matter of public record and is available online at  
[www.ohioauditor.gov](http://www.ohioauditor.gov)