



OHIO AUDITOR OF STATE
KEITH FABER



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BASIC AUDIT REPORT

City of Marion, Ohio Energy Special Improvement District
Marion County
Marion, Ohio 43302

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 Marion, Ohio Energy Special Improvement District, Inc., Marion County, (the District) for the years ended December 31, 2021 and 2020.

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, 2021 and 2020.

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. We noted the District's fiscal year 2020 HINKLE system filing was completed on September 6, 2022, rather than by the March 1, 2021 due date. Ohio Rev. Code § 117.38 requires entities to file their financial information in the HINKLE system within 60 days after the close of the fiscal year.
2. We noted the District did not provide public notice for all of their public meetings held during 2020 or 2021. **Ohio Rev. Code § 121.22(F)** requires all public bodies to establish a reasonable method of notifying the public of the time and place of all regularly scheduled meetings and the time, place, and purpose of all special meetings. The District should ensure that all of their public meetings have public notices that notify the general public and news media of when and where meetings during the engagement period were to be held as required by Ohio Rev. Code § 121.22(F).
3. We noted the District did not have an adopted public records policy as of December 31, 2021. **Ohio Rev. Code § 149.43(E)(2)** requires all public offices adopt a public records policy for responding to public records requests. The District should adopt a public records policy and utilize the model public records policy on the Ohio Attorney General's website as well as the guidance contained within the Ohio Attorney General's Ohio Sunshine Laws Manual in crafting their public records policy.

Current Year Observations (Continued)

4. We noted the District did not have an adopted/approved records retention schedule/policy as of December 31, 2021. **Ohio Rev. Code §149.43(B)(2)** requires that a public office or the person responsible for public records shall organize and maintain public records in a manner that they can be made available for inspection or copying and that public offices shall have available a copy of their current records retention schedule at a location readily available to the public. The District should establish and adopt/approve a records retention schedule/policy and utilize the model records retention schedule on the Ohio Attorney General's website as well as the guidance contained within the Ohio Attorney General's Ohio Sunshine Laws Manual in crafting their records retention schedule/policy.



Keith Faber
Auditor of State
Columbus, Ohio

October 11, 2022

OHIO AUDITOR OF STATE KEITH FABER



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

MARION 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 10/25/2022

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This report is a matter of public record and is available online at
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