



OHIO AUDITOR OF STATE
KEITH FABER



OHIO AUDITOR OF STATE KEITH FABER



88 East Broad Street
Columbus, Ohio 43215
ContactUs@ohioauditor.gov
(800) 282-0370

BASIC AUDIT REPORT

Monroe, Liberty Energy Special improvement District
Butler County
5021 Winners Circle
Liberty Township, OH 45011

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Monroe, Liberty Energy Special Improvement District, Butler County, (the ESID) for the period May 1, 2020 to December 31, 2021.

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 ESID's financial statements, we did not follow *generally accepted auditing standards*. We do not provide any assurance on the ESID's financial statements, transactions or balances for the period May 1, 2020 to December 31, 2021.

The ESID'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 Observation

1. Ohio Revised Code § 117.38 requires financial statements to be filed with the Auditor of State. The District was required to file their financial statements by June 1, 2021 for the fiscal year ending December 31, 2020. The ESID filed these statements on September 2, 2021 and no extensions were obtained. Failure to file an annual report in a timely manner could result in financial penalties. The ESID should file the annual financial statements by the required date.

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

Keith Faber
Auditor of State
Columbus, Ohio
March 25, 2022

OHIO AUDITOR OF STATE KEITH FABER



MONROE, LIBERTY ENERGY SPECIAL IMPROVEMENT DISTRICT, INC.

BUTLER 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 4/12/2022

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