



OHIO AUDITOR OF STATE
KEITH FABER





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BASIC AUDIT REPORT

Amelia Energy Special Improvement District
Clermont County
100 S. Third Street
Columbus, Ohio 43215

We have completed certain procedures in accordance with Ohio Rev. Code § 117.01(G) to the accounting records and related documents of the Amelia Energy Special Improvement District, Clermont County, (the District) for the years ended December 31, 2024 and 2023.

Our procedures were designed solely to satisfy the audit requirements of Ohio Rev. Code § 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, 2024 and 2023.

The District's management is responsible for preparing and maintaining its accounting records and related documents. Our responsibility under Ohio Rev. Code § 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 issue 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 District did not file their complete financial statements for 2023 until January 24, 2025, which was beyond the 60 day requirement.

Current Status of Matters Reported in our Prior Engagement

1. In addition to the filing of annual financial information matter noted in item 1 above, our prior audit also noted the District did not have a records retention schedule. A records retention schedule was provided for the current audit period.

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Ohio Auditor of State

Tiffany L Ridenbaugh

Tiffany L Ridenbaugh, CPA, CFE, CGFM
Chief Deputy Auditor

December 8, 2025

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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 12/18/2025

65 East State 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
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