



Dave Yost • Auditor of State



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Cedar Fairmount Special Improvement District
Cuyahoga County
2460 Fairmount Boulevard
Cleveland Heights, Ohio 44106

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Cedar Fairmount Special Improvement District, Cuyahoga County, (the District) for the years ended December 31, 2017 and 2016.

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, 2017 and 2016.

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 no significant compliance or accounting issues to report.

Current Status of Matter we Reported in our Prior Engagement

Our prior engagement for the years ended December 31, 2015 and 2014 included a finding for recovery repaid under audit of \$33 against the Executive Director for alcohol purchases. No further related issues were noted in our current engagement.

A handwritten signature in black ink that reads "Dave Yost".

Dave Yost
Auditor of State

April 18, 2018

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CEDAR FAIRMOUNT SPECIAL IMPROVEMENT DISTRICT

CUYAHOGA 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
MAY 10, 2018**