



Dave Yost • Auditor of State



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June 20, 2018

City of Beachwood, Ohio Energy Special Improvement District, Inc.
Cuyahoga County
25325 Fairmount Boulevard
Beachwood, Ohio 44122

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 Beachwood, Ohio Energy Special Improvement District, Inc., Cuyahoga County, (the District) for the period June 15, 2015 to December 31, 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 period June 15, 2015 to December 31, 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 the following significant compliance issue to report.

Current Year Observation

We noted the District did not have a five person Board of Directors established, as required by the Sixth Article of Incorporation of the District. Furthermore, the Board members that did exist did not participate in the engagement, nor sign the engagement letter.

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

Dave Yost
Auditor of State

June 20, 2018

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CITY OF BEACHWOOD, OHIO ENERGY SPECIAL IMPROVEMENT DISTRICT INC

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
JULY 3, 2018**