



OHIO AUDITOR OF STATE
KEITH FABER



OHIO AUDITOR OF STATE KEITH FABER



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Akron-Summit County Energy Special Improvement District, Inc.
Summit County
Akron, Ohio 44308

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Akron-Summit County Energy Special Improvement District, Inc., Summit County, (the District) for the years ended December 31, 2019 and 2018.

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, 2019 and 2018.

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 issues to report.

Current Year Observations

1. **Ohio Rev. Code § 149.43(B)(2)** states to facilitate broader access to public records, 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 in accordance with division (B) of this section. A public office also shall have available a copy of its current records retention schedule at a location readily available to the public.

Ohio Rev. Code § 149.43(E)(2) states, in part, the public office shall distribute the public records policy adopted by the public office under this division to the employee who is the records custodian or records manager or employee who otherwise has custody of the records of that office. The public office shall require that employee to acknowledge receipt of the copy of the public records policy.

The District has not adopted a formal records retention schedule. Failure to adopt a records retention schedule may result in the improper destruction of these records. In addition, the District could not provide written evidence that the records custodian acknowledged receipt of the District's public records policy.

The District should create a formal records retention schedule in accordance with the Ohio Revised Code. In addition, the District should maintain written acknowledgement that the records custodian received the District's public records policy.

A handwritten signature in black ink that reads "Keith Faber". The signature is written in a cursive style with a large, stylized initial "K".

Keith Faber
Auditor of State

Columbus, Ohio

September 25, 2020

OHIO AUDITOR OF STATE KEITH FABER



AKRON ENERGY SPECIAL IMPROVEMENT DISTRICT INC.

SUMMIT 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 10/6/2020

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This report is a matter of public record and is available online at
www.ohioauditor.gov