



OHIO AUDITOR OF STATE
KEITH FABER



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Coventry Village Special Improvement District of Cleveland Heights, Inc.
Cuyahoga County
1824 Coventry Road
Cleveland Heights, Ohio 44118

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Coventry Village Special Improvement District of Cleveland Heights, Inc., Cuyahoga 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 compliance issues to report.

Current Year Observations

1. The District did not file its complete financial report for the year ended December 31, 2018 on the Auditor of State HINKLE System until May 27, 2020. Ohio Rev. Code § 117.38(B) requires entities filing on a cash basis to file a complete financial report, including both financial statements and notes, within 60 days after the close of the fiscal year. The District should ensure its complete financial report is filed within the requisite 60 day deadline.
2. The District does not have a formal public records policy or records retention schedule. Ohio Rev. Code § 149.43(E)(2) requires all entities to adopt a public records policy in order to respond to public records requests. Ohio Rev. Code § 149.43(B)(2) requires an entity to have available a copy of its current records retention schedule at a location readily available to the public. The District should establish a public records policy and records retention schedule.

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

Keith Faber
Auditor of State

Columbus, Ohio

June 29, 2020

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**COVENTRY VILLAGE SPECIAL IMPROVEMENT DISTRICT OF
CLEVELAND HEIGHTS, 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 14, 2020**