

**EAST MAIN STREET SPECIAL IMPROVEMENT DISTRICT OF COLUMBUS, INC.
FRANKLIN COUNTY**

INITIAL BASIC AUDIT

FOR THE YEARS ENDED DECEMBER 31, 2017-2019

**OHIO AUDITOR OF STATE
KEITH FABER**



OHIO AUDITOR OF STATE KEITH FABER



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BASIC AUDIT REPORT

East Main Street Special Improvement District of Columbus, Inc.
Franklin County
Columbus, OH 43209

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the East Main Street Special Improvement District, Inc., Franklin County, (the District) for the years ended December 31 2019, 2018, and 2017.

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, 2018, and 2017.

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 or accounting issues to report.

Current Year Observations

1. Ohio Rev. Code § 117.38(B) states that a financial report shall be certified by the proper officer or board and filed with the auditor of state within sixty days after the close of the fiscal year. We noted that the District's December 31, 2018 annual report to the Hinkle System was filed on November 6, 2019. The District should implement control procedures to ensure proper and timely filings of annual reports.
2. Ohio Rev. Code § 149.43(E)(2) states that all public officer shall adopt a public records policy for requesting public records requests. We noted that the District did not have a public records policy to examine. The District should implement a public records policy to satisfy all applicable requirements of Ohio Revised Code § 149.43.
3. Ohio Rev. Code § 149.43(B)(2) states that a public office should have available a copy of its current records retention schedule at a location readily available to the public. We noted that the District did not have a records retention schedule and therefore could not make it available to the public as required. The District should implement a public records retention policy to satisfy all applicable requirements of Ohio Rev. Code § 149.43.

A handwritten signature in black ink that reads "Keith Faber". The signature is written in a cursive, flowing style.

Keith Faber
Auditor of State
Columbus, Ohio

December 2, 2020

OHIO AUDITOR OF STATE KEITH FABER



EAST MAIN STREET SPECIAL IMPROVEMENT DISTRICT OF COLUMBUS, INC.

FRANKLIN 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 12/29/2020

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