



OHIO AUDITOR OF STATE  
**KEITH FABER**







## BASIC AUDIT REPORT

City of Cincinnati, Ohio Energy Special Improvement District  
Hamilton County  
201 East Fifth Street, #1110  
Cincinnati, Ohio 45202

We have completed certain procedures in accordance with Ohio Rev. Code § 117.01(G) to the accounting records and related documents of the City of Cincinnati, Ohio Energy Special Improvement District, Hamilton County, Ohio (the District), for the years ended December 31, 2024 and 2023.

Our procedures were designed solely to satisfy the audit requirements of Ohio Rev. Code § 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, 2024 and 2023.

The District's management is responsible for preparing and maintaining its accounting records and related documents. Our responsibility under Ohio Rev. Code § 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. Public Records Custodian

**Ohio Rev. Code § 149.43(E)(2)** provides that every public office must distribute their Public Records Policy to the employee who is the records custodian/manager or otherwise has custody of the records of that office and have that employee acknowledge receipt of the Public Records Policy. The District did not maintain written evidence that the Public Records Policy was provided to the records custodian/manager. This could result in records requests not being fulfilled in accordance with Ohio law. The District should distribute the Public Records Policy to the records custodian/manager and maintain a written acknowledgement of receipt of the policy by the records custodian/manager.

### Current Status of Matters Reported in our Prior Engagement

During the prior engagement, we noted the District did not file its 2022 annual report with the Auditor of State within the allotted timeframe. This matter has been corrected.

City of Cincinnati, Ohio Energy Special Improvement District  
Hamilton County  
Basic Audit Report  
Page 2

KEITH FABER  
Ohio Auditor of State

*Tiffany L Ridenbaugh*

Tiffany L Ridenbaugh, CPA, CFE, CGFM  
Chief Deputy Auditor

September 16, 2025

# OHIO AUDITOR OF STATE KEITH FABER



CITY OF CINCINNATI, OHIO ENERGY SPECIAL IMPROVEMENT DISTRICT

HAMILTON 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 9/30/2025

65 East State Street, Columbus, Ohio 43215  
Phone: 614-466-4514 or 800-282-0370

This report is a matter of public record and is available online at  
[www.ohioauditor.gov](http://www.ohioauditor.gov)