



Dave Yost • Auditor of State





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Northeast Ohio Advanced Energy Special Improvement District  
Cuyahoga County  
40 Severance Circle  
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 Northeast Ohio Advanced Energy Special Improvement District, Cuyahoga County, (the District) for the years ended December 31, 2016 and 2015.

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, 2016 and 2015.

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.

We obtained representation from the Executive Director that the District had no revenue or expense activity during the years ended December 31, 2016 and 2015.

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

**Dave Yost**  
Auditor of State

July 17, 2017

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**NORTHEAST OHIO ADVANCED ENERGY SPECIAL IMPROVEMENT DISTRICT**

**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 27, 2017**