



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



One First National Plaza  
130 West Second Street, Suite 2040  
Dayton, Ohio 45402-1502  
(937) 285-6677 or (800) 443-9274  
WestRegion@ohioauditor.gov

Greater Lima, Ohio Energy Special Improvement District, Inc  
Allen County  
144 S Main St  
Lima, OH 45801

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Greater Lima, Ohio Energy Special Improvement District, Inc., Allen County, (the ESID) for the years ended December 31, 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 ESID's financial statements, we did not follow *generally accepted auditing standards*. We do not provide any assurance on the ESID's financial statements, transactions or balances for the years ended December 31, 2018 and 2017.

The ESID'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 written representation from the governing Board that the ESID had no cash, assets, liabilities, revenues or expenses during the years ended December 31, 2018 and 2017.

Based on the results of our procedures, we found the following significant compliance issue to report.

## **Current Year Observations**

Ohio Rev. Code Section 117.38 requires entities to file their financial information in the HINKLE system within 60 days after the close of the fiscal year. For the ESID, we noted that the HINKLE System filings for both 2018 and 2017 were filed late. The 2018 Alternate HINKLE System filing was due on March 1, 2019 and filed on March 12, 2019. The 2017 Alternate HINKLE System filing was due on May 30, 2018 and filed on July 16, 2019.

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

Keith Faber  
Auditor of State  
Columbus, Ohio

August 29, 2019

**This page intentionally left blank.**

# OHIO AUDITOR OF STATE KEITH FABER



**GREATER LIMA, OHIO ENERGY SPECIAL IMPROVEMENT DISTRICT, INC.**

**ALLEN 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  
SEPTEMBER 10, 2019**