



OHIO AUDITOR OF STATE
KEITH FABER



OHIO AUDITOR OF STATE KEITH FABER



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BASIC AUDIT REPORT

Cleveland Kamm's Area Special Improvement District
Cuyahoga County
17407 Lorain Avenue, Suite 200
Cleveland, Ohio 44111

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Cleveland Kamm's Area Special Improvement District, Cuyahoga County, (the District) for the years ended December 31, 2022 and 2021.

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, 2022 and 2021.

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. We noted the District does not have a public records policy as required by Ohio Rev. Code Section 149.43(E)(2) or a records retention schedule as required by Ohio Rev. Code Section 149.43(B)(2).
2. We noted the District did not properly maintain minutes for the Board meeting that occurred on November 18, 2022. Only an agenda for this meeting was available for review.

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

Keith Faber
Auditor of State
Columbus, Ohio

December 20, 2023

OHIO AUDITOR OF STATE KEITH FABER



CLEVELAND KAMM'S AREA SPECIAL IMPROVEMENT DISTRICT CORPORATION

CUYAHOGA 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 1/2/2024

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