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OHIO PARTNERS FOR AFFORDABLE ENERGY

**AUDITED FINANCIAL STATEMENTS
TOGETHER WITH AUDITOR'S REPORT
AND AUDITOR'S REPORTS ON INTERNAL
CONTROL AND COMPLIANCE**

FOR THE YEARS ENDED DECEMBER 31, 2018 and 2017

OHIO PARTNERS FOR AFFORDABLE ENERGY

For the Years Ended December 31, 2018 and 2017

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INDEPENDENT AUDITOR'S REPORT

Board of Directors
Ohio Partners for Affordable Energy
Findlay, OH

Report on the Financial Statements

We have audited the accompanying financial statements of the Ohio Partners for Affordable Energy (OPAE) (a non-profit organization) which comprise the statement of financial position as of December 31, 2018 and 2017, and the related statements of activity, cash flows and functional expenses, for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion the financial statements referred to above present fairly, in all material respects, the financial position of OPAE at December 31, 2018, and changes in its net position and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Report on Summarized Comparative Information

We have previously audited OPAE's 2017 financial statements, and our report dated March 8, 2018, expressed an unmodified opinion on those audited financial statements. In our opinion, the summarized comparative information presented herein as of and for the year ended December 31, 2017, is consistent, in all material respects, with the audited financial statements from which it has been derived.

Other Reporting Required by Government Auditing Standards

In accordance with *Governmental Auditing Standards*, we have also issued our report dated March 11, 2019, on our consideration of OPAE's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grants agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering OPAE's internal control over financial reporting and compliance.

March 11, 2019
Findlay, Ohio

Reichert & Associates, CPAs
REICHERT & ASSOCIATES, CPAS
Certified Public Accountants

**Ohio Partners for Affordable Energy
Statement of Financial Position**

December 31, 2018

(With Comparative Totals for December 31, 2017)

	2018	2017
<u>ASSETS</u>		
Current Assets:		
Cash and Cash Equivalents	\$ 2,369,787	\$ 1,972,047
Accounts Receivable	826,275	2,027,200
Contracts Receivable	3,804,319	3,616,872
Accrued Interest Receivable	-	813
Prepaid Items	6,958	8,811
Total Current Assets	7,007,339	7,625,743
Non-Current Assets:		
Capital Assets	3,929	3,929
Accumulated Depreciation	(3,929)	(3,929)
Total Non-Current assets	-	-
TOTAL ASSETS	\$ 7,007,339	\$ 7,625,743
<u>LIABILITIES</u>		
Current Liabilities:		
Accounts Payable	\$ 1,494,527	\$ 2,233,109
Accrued Payroll Taxes and Withholdings	19,739	8,374
Deferred Revenue	4,197,914	3,940,645
Total Current Liabilities	5,712,180	6,182,128
TOTAL LIABILITIES	5,712,180	6,182,128
<u>NET POSITION</u>		
Unrestricted Net Position	1,295,159	1,443,615
TOTAL NET POSITION	1,295,159	1,443,615
TOTAL LIABILITIES AND NET POSITION	\$ 7,007,339	\$ 7,625,743

See Accompanying Notes to the Financial Statements.

Ohio Partners for Affordable Energy
Statement of Activity
For the Year Ended December 31, 2018
(With Comparative Totals for the Year Ended December 31, 2017)

CHANGES IN NET POSITION:	<u>2018</u>	<u>2017</u>
REVENUES:		
Contracts:		
FirstEnergy	\$ 5,630,253	\$ 5,950,547
Dayton Power and Light	874,785	658,522
Pike	-	155,797
American Electric Power	4,990,567	5,523,695
EPP	478,762	-
Northeast Ohio Natural Gas	4,870	16,869
Total Contracts	<u>11,979,237</u>	<u>12,305,430</u>
Grants:		
Ohio Development Services Agency	146,378	79,350
Energy Foundation	120,000	-
Total Grants	<u>266,378</u>	<u>79,350</u>
Administrative Fees	668,212	638,678
Membership Dues	54,500	54,500
Annual Meeting Registrations	35,553	23,020
Consulting Fees	12,212	-
Miscellaneous	3,307	-
Unrealized Gain (Loss)	(134)	(490)
Interest Income	<u>19,718</u>	<u>13,666</u>
TOTAL REVENUES	<u>13,038,983</u>	<u>13,114,154</u>
EXPENSES:		
Salaries and Wages	578,661	432,158
Payroll Taxes	49,919	38,888
Benefits	198,862	119,577
Bad Debts	75	-
Donations	-	20,575
Insurance	13,170	12,757
Meeting Expenses	169,861	37,339
Office Supplies	31,646	18,754
Professional Fees	132,162	88,442
Rent	6,000	6,000
Travel	44,637	27,143
Sub-Contractors	<u>11,979,239</u>	<u>12,305,429</u>
TOTAL EXPENSES	<u>13,204,232</u>	<u>13,107,062</u>
CHANGE IN NET POSITION	(165,249)	7,092
NET POSITION AT BEGINNING OF YEAR	<u>1,460,408</u>	<u>1,453,316</u>
NET POSITION AT END OF YEAR	<u><u>\$ 1,295,159</u></u>	<u><u>\$ 1,460,408</u></u>

See Accompanying Notes to the Financial Statements.

Ohio Partners for Affordable Energy
Statement of Cash Flows
For the Year Ended December 31, 2018
(With Comparative Totals for the Year Ended December 31, 2017)

	<u>2018</u>	<u>2017</u>
Cash Received from Grants and Agreements	\$ 14,201,367	\$ 11,306,881
Cash Received from Membership Dues	54,500	54,500
Cash Received from Interest Income	20,397	13,831
Cash Received from Annual Meeting	35,553	23,020
Cash Received from Consulting Fees	12,212	-
Cash Paid for Employees and Employee Benefits	(766,158)	(551,735)
Cash Paid to Contractors and Suppliers	<u>(13,160,131)</u>	<u>(10,571,442)</u>
Net Cash Provided by Operating Activities	<u>397,740</u>	<u>275,055</u>
Net Increase in Cash and Cash Equivalents	397,740	275,055
Cash and Cash Equivalents, Beginning of Year	<u>1,972,047</u>	<u>1,696,992</u>
Cash and Cash Equivalents, End of Year	<u><u>\$ 2,369,787</u></u>	<u><u>\$ 1,972,047</u></u>

See Accompanying Notes to the Financial Statements.

Ohio Partners for Affordable Energy
Statement of Functional Expenses
For the Year Ended December 31, 2018
(With Comparative totals for the year ended December 31, 2017)

	2017-2018	2018-2019			2018-2019	NE Ohio	Office of OCA	Office of Comm.	Annual	Energy	Management	Totals	Totals
	First Energy	First Energy	AEP	DP&L	EPP	Natural Gas	19-HA-158	Services OCS-2016-2017	Meeting	Foundation	and General	2018	2017
							Operations and Adm	Operations and Adm			Expenses		
Payroll	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	6,933	\$ -	65,843	\$ 505,885	\$ 578,661	\$ 432,158
Payroll Taxes	-	-	-	-	-	-	-	654	-	-	49,265	49,919	38,888
Benefits	-	-	-	-	-	-	-	261	-	-	198,601	198,862	119,577
Bad Debts	-	-	-	-	-	-	-	-	-	-	75	75	-
Donations	-	-	-	-	-	-	-	-	-	-	-	-	20,575
Office Expenses	-	-	-	-	-	-	-	565	268	8,520	7,916	17,269	16,934
Insurance	-	-	-	-	-	-	-	-	-	-	13,170	13,170	12,757
Occupancy	-	-	-	-	-	-	-	-	-	-	6,000	6,000	6,000
Printing and Publi	-	-	-	-	-	-	-	-	-	-	-	-	-
Professional Fees	-	-	-	-	-	-	-	7,899	11,291	25,289	87,683	132,162	88,442
Meeting Expenses	-	-	-	-	-	-	35,000	91,004	17,653	16,660	23,921	184,238	37,339
Travel	-	-	-	-	-	-	-	3,211	2,919	3,688	34,819	44,637	27,143
Miscellaneous	-	-	-	-	-	-	-	-	-	-	-	-	1,820
Depreciation	-	-	-	-	-	-	-	-	-	-	-	-	-
Sub-Contractors	<u>2,556,076</u>	<u>3,074,178</u>	<u>4,990,568</u>	<u>874,785</u>	<u>478,762</u>	<u>4,870</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>11,979,239</u>	<u>12,305,429</u>
Total Expenses	\$ 2,556,076	\$ 3,074,178	\$ 4,990,568	\$ 874,785	\$ 478,762	\$ 4,870	\$ 35,000	\$ 110,527	\$ 32,131	\$ 120,000	\$ 927,335	\$ 13,204,232	\$ 13,107,062

See Accompanying Notes to the Financial Statements.

OHIO PARTNERS FOR AFFORDABLE ENERGY
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2018 and 2017

NOTE 1 - ORGANIZATION AND PURPOSE

The mission of the Ohio Partners for Affordable Energy (OPAE) is to conduct research and educational programs on affordable energy policies; to advocate on behalf of affordable energy policies; and to implement and manage energy efficiency and related programs. OPAE was incorporated in October of 1996 as the result of the efforts of a coalition of consumers, utilities, community action agencies, service organizations, small businesses, housing agencies, and economic development groups. OPAE receives the majority of its revenue from contracts, grants, membership fees, and consulting services.

In June 2016 OPAE and FirstEnergy Corp. established an agreement to implement FirstEnergy's Community Connection Program through which energy efficiency, weatherization and other measures are provided to eligible customers of which OPAE will serve as administrator of the program. The term of the agreement is from June 1, 2016 to December 31, 2019, unless extended by mutual agreement or terminated for cause. FirstEnergy Corp will provide funding in an amount up to \$6,000,000 per program year. Any funds unspent at the end of the program year do not carry forward for use in the subsequent program years. OPAE administrative expenses cannot exceed more than five percent and at the beginning of each program year OPAE receives an advance of \$300,000 for the administrative expenses. Expenses are billed directly to the program with approval of the Community Connections Advisory Committee, a standing committee of the Board of Directors of OPAE and by AEP Ohio.

Duke Energy-Ohio and OPAE entered into an agreement approved by the Public Utilities Commission of Ohio in May 2013 which provides \$350,000 per year for use as a fuel fund to provide bill payment assistance to low income families. The funding will be available on an annual basis until new rates are approved by the Public Utilities Commission of Ohio and implemented by Duke Energy-Ohio. Funds were received in 2018 in the amount of \$350,000 but are not shown as income as they are pass-through funds. At year end \$204,677 of remaining fuel funds are in Fuel Funds Payable.

In March 2017 Ohio Power Company (AEP Ohio) and OPAE entered into a four year agreement in which OPAE provides labor, supervision, equipment and materials necessary to implement AEP Ohio's Community Assistance Program. The program generates energy savings for residential low-income customers through an in-home energy audit and the installation of a wide range of base load measures such as efficient lighting; efficient refrigerators, freezers, central air conditioning, air source heat pumps, as well as, weatherization upgrades. For 2018 the program budget is \$6,000,000 and includes an administrative fee of 5 percent to OPAE. For the years, 2018 to 2020, the program budget per year is \$5,000,000 with an administrative fee of 6% to OPAE.

In July 2018 the State of Ohio, Development Services Agency and OPAE entered into an agreement for the period July 1, 2018 to June 30, 2019 for grant 18-EPP-14 Universal Service Fund (USF)/Electric Partnership Program (EPP) in the amount of \$1,790,958. This grant is to assist low-income Ohioans who participate in, or who are eligible to participate in, the Percentage of Income Payment Plan Plus Program (PIPP PLUS), to lower their electric bills by providing the energy saving retrofits and customer energy efficiency education.

In addition, OPAE manages programs for The Dayton Power & Light Company, Pike and Eastern Natural Gas, and Northeast Ohio Natural Gas.

NOTE 2 - SIGNIFICANT ACCOUNTING POLICIES

A. METHOD OF ACCOUNTING

OPAE uses the accrual method of accounting for recording income and expense. These financial statements are presented following the recommendations of the Financial Accounting Standards Board. OPAE is required to report information regarding its financial position and activities according to two classes of net assets: unrestricted net assets and with donor restrictions. Presently OPAE has only unrestricted net assets.

B. FUND ACCOUNTING

The accounts of OPAE are organized on the basis of one fund, which is considered a separate accounting entity.

Unrestricted Operating Fund includes unrestricted resources for reporting income and expense and represents the portion of expendable funds that is available for the budgeted operations of OPAE.

OHIO PARTNERS FOR AFFORDABLE ENERGY
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2018 and 2017

With Donor Restricted Funds are contributions received for special purchases or projects (funds). Satisfaction of the donor restriction is made when revenue is applied to the cost of the project. Presently there are no restricted funds.

C. CASH AND CASH EQUIVALENTS

For purposes of the cash flow statement, cash is defined as cash in the checking accounts, savings accounts, certificates of deposit, and a money market account.

D. CAPITAL ASSETS

Capital Assets consist of office furniture and equipment. There was no depreciation expense in 2018 and 2017 as all capital assets were fully depreciated. Capital Assets are being depreciated on a straight-line method with useful lives of three years for office equipment and five years for office furniture.

E. FEDERAL INCOME TAXES

OPAE is a not-for-profit organization that is exempt from income taxes under Section 501(c) (3) of the Internal Revenue Service Code and classified by the Internal Revenue Service as other than a private foundation.

OPAE's Forms 990, Return of Organization Exempt from Income Tax, for the years ending 2016, 2017, and 2018 are subject to examination by the IRS, generally for three years after they are filed.

F. ESTIMATES

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

G. SUBSEQUENT EVENTS

OPAE evaluated subsequent events through the date the financial statements were issued. No subsequent events were identified that required adjustment to or disclosure within the financial statements.

NOTE 3 - CASH

The carrying amount of cash and cash equivalents held by OPAE is \$1,972,047 as shown below. The bank balances at December 31, 2018 totaled \$1,972,047 and \$203,068 was exposed to custodial credit risk. Custodial credit risk is the risk that in the event of a bank failure, OPAE will not be able to recover the deposits.

The value of cash and cash equivalents at December 31, 2018 and 2017 were as follows:

	<u>2018</u>	<u>2017</u>
Checking Accounts	\$ 890,721	\$ 453,068
Savings Account	200,535	10,825
Money Market	1,278,531	1,308,020
Certificates of Deposit	-	200,134
Total	<u>\$ 2,369,787</u>	<u>\$ 1,972,047</u>

OHIO PARTNERS FOR AFFORDABLE ENERGY
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2018 and 2017

NOTE 4 – CAPITAL ASSETS

A summary of changes in capital assets during the year ended December 31, 2018 is as follows:

	<u>Balance</u> <u>12/31/17</u>	<u>Additions</u>	<u>Disposals</u>	<u>Balance</u> <u>12/31/18</u>
Office Equipment	\$ 3,929	\$ -	\$ -	\$ 3,929
Total Capital Assets	3,929	-	-	3,929
Accumulated Depreciation	(3,929)	-	-	(3,929)
Net Capital Assets	\$ -	\$ -	\$ -	\$ -

NOTE 5 - DEFERRED CONTRACT REVENUE AND FUEL FUNDS PAYABLE

Deferred contract revenue includes amounts that will be used to offset 2019 expenses. Fuel Funds Payable are pass-through funds. The following contracts are deferred or payable at December 31, 2018 and 2017:

	<u>2018</u>	<u>2017</u>
American Electric Power Contracts	\$ -	\$ 190,840
Dayton Power and Light Contracts	170,270	509,053
Duke Energy (Fuel Funds Payable)	204,677	123,143
Eastern Natural Gas Contracts	-	239,779
EPP Contract	1,367,234	-
First Energy Contracts	2,200,458	2,640,842
First Energy Administration	125,000	125,000
Northeast Ohio Natural Gas	33,918	45,631
Pike Natural Gas	66,357	66,357
Total Deferred Contract and Grant Revenue	<u>\$ 4,167,914</u>	<u>\$ 3,940,645</u>

NOTE 6 – PENSION PLANS

OPAE contributes up to 5% of each participating employee's wages to a 403(b) plan. As of December 31, 2018, there were five participants in the plan. OPAE's contribution to the plan for 2018 and 2017 was \$23,188 and \$9,926, respectively.

NOTE 7 – LINE OF CREDIT

In January 2008 OPAE established a line of credit of \$100,000 with JP Morgan Chase Bank, NA. The line of credit allows OPAE to borrow and incur indebtedness from time to time from the lender. OPAE has pledged any property belonging to OPAE including real property and all personal property, tangible or intangible. The interest rate to be applied will be at a rate of 8.00 percent. There have been no draw downs on the line of credit through December 31, 2018.

NOTE 8 – RELATED PARTY TRANSACTIONS

During 2018, OPAE received contracts from FirstEnergy, American Electric Power, Duke Energy-Ohio, and Dayton Power and Light. The funds from these contracts are used to provide energy efficiency services to low income customers. The funding is distributed to organizations that are members of OPAE based on the number of qualifying low income households per county. The majority of these contracts are to be paid to other agencies with similar goals. Nine of approximately sixty agencies receiving these contracts are Board members of OPAE. Total contracts in the amount of \$4,516,822 and \$6,120,595 were paid to these related agencies for years ended December 31, 2018 and 2017, respectively.

Chris Allwein, Executive Director of OPAE is counsel of Kegler, Brown, Hill, & Ritter. Kegler, Brown, Hill & Ritter received a consulting contract and were paid \$74,192 and \$77,412 for the years 2018 and 2017, respectively.

OHIO PARTNERS FOR AFFORDABLE ENERGY
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2018 and 2017

NOTE 9 - RISK MANAGEMENT

OPAE is exposed to various risks of loss related to torts; theft, or damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. During 2018, OPAE contracted through the Selective Insurance Company of America for commercial, Directors and Officers Liability Insurance, Individual Fidelity Bond, and Surety Bond Insurance.

Settled claims have not exceeded this commercial coverage in any of the past three years and there has been no significant reduction in insurance coverage from last year.

NOTE 10 – PRIOR YEAR ADJUSTMENTS

An analysis was made of the deferred revenue Northeast Ohio Natural Gas Corp. and it was determined that in prior years expenses exceeded the revenue in the amount of \$22,043 and the amount was sitting in “Deferred Revenue”.

It was determined an invoice of the Ohio Development Service Agency (ODSA) Grant of prior years would not be paid and the amount of \$5,250 was written off. The following prior year adjustments are made:

Net Position, December 31, 2016	\$1,436,523
Deferred Revenue Northeast Ohio Natural Gas Corp.	22,043
Accounts Receivable write-off of ODSA grant invoice	<u>(5,250)</u>
Restated Net Position, December 31, 2016	<u>\$1,453,316</u>

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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF THE FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Board of Directors
Ohio Partners for Affordable Energy
Findlay, OH

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Ohio Partners for Affordable Energy (OPAE) (a nonprofit organization), which comprise the statement of financial position as of December 31, 2018 and 2017, and the related statements of activity, and cash flows for the years then ended, and the related notes to the financial statements, and have issued our report thereon dated March 11, 2019

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered OPAE's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of OPAE's internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency or a combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any internal controls that we consider to be material weaknesses.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether OPAE's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

This purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the organization's internal control or on compliance. This report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

March 11, 2019
Findlay, Ohio

Reichert & Associates, CPAs
REICHERT & ASSOCIATES, CPAS
CERTIFIED PUBLIC ACCOUNTANTS

OHIO PARTNERS FOR AFFORDABLE ENERGY

SCHEDULE OF FINDINGS

December 31, 2018

1. SUMMARY OF AUDITOR'S RESULTS

Type of Financial Statement Opinion	Unmodified.
Were there any material control weakness conditions reported at the financial statement level (GAGAS)?	No
Were there any other significant control weakness conditions reported at the financial statement level (GAGAS)?	No
Was there any reported material noncompliance at the financial statement level (GAGAS)?	No
Are there any reportable findings under §.510?	No
Programs (list):	CFDA # 93.568 Program to Provide Low-Income Home Energy Assistance
Low Risk Auditee?	Yes

**2. FINDINGS RELATED TO THE FINANCIAL STATEMENTS
REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS**

None

QUESTIONED COSTS

None

**3. STATUS OF PRIOR AUDIT
FINDINGS, CITATIONS, RECOMMENDATIONS, AND QUESTIONED COSTS**

Significant Control Deficiencies:

Status

**Explanation if not
fully implemented**

None