



OHIO AUDITOR OF STATE
KEITH FABER



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INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

Hamilton County Transportation Improvement District
Hamilton County
138 East Court Street
Cincinnati, Ohio 45202

To the Board of Directors:

We have performed the procedures enumerated below on the Hamilton County Transportation Improvement District, Hamilton County, Ohio (the District's), receipts, disbursements and balances recorded in the cash basis accounting records for the years ended December 31, 2021 and 2020, and certain compliance requirements related to those transactions and balances, included in the information provided to us by the management of the District. The District is responsible for the receipts, disbursements and balances recorded in the cash basis accounting records for the years ended December 31, 2021 and 2020, and certain compliance requirements related to these transactions and balances included in the information provided to us by the District.

The Board of Directors and the management of the District have agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of providing assistance in the evaluation of the District's receipts, disbursements and balances recorded in their cash basis accounting records for the years ended December 31, 2021 and 2020, and certain compliance requirements related to these transactions and balances. No other party acknowledged the appropriateness of the procedures. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of the report and may not meet the needs of all users of the report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes. The sufficiency of the procedures is solely the responsibility of the parties specified in the report. Consequently, we make no representation regarding the sufficiency of the procedures described below, either for the purpose for which this report has been requested or for any other purpose.

For the purposes of performing these procedures, this report only describes exceptions exceeding \$10.

The procedures and the associated findings are as follows:

Cash

1. Hamilton County is the custodian for the District's deposits, and therefore the County's deposit and investment pool holds the District's assets. We compared the District's fund balance reported on its December 31, 2021 Auditor to Treasurer Reconciliation to the balance reported in Hamilton County's Performance general ledger. The amounts agreed. We also compared the District's fund balance reported on its December 31, 2020 Auditor to Treasurer Reconciliation to the balance reported in Hamilton County's Performance general ledger. The amounts agreed.
2. We agreed the January 1, 2020 beginning fund balance for each Governmental Fund Type recorded in the Performance General Ledger to the December 31, 2019 balance in the prior year audited financial statements. We found no exceptions. We also agreed the January 1, 2021

beginning fund balance for each Governmental Fund Type recorded in the Performance General Ledger to the December 31, 2020 balance in the Performance General Ledger. We found no exceptions.

Confirmable Cash Receipts – Intergovernmental Receipts and Interest Receipts

We selected 10 intergovernmental receipts from the year ended December 31, 2021 and 10 intergovernmental receipts from the year ended December 31, 2020 and:

- a. Agreed the receipt amount recorded in the Performance general ledger to the supporting documentation. The amounts agreed.
- b. Inspected the Performance general ledger to confirm the receipt was posted to the proper fund, and was recorded in the proper year. We found no exceptions.

We selected five interest receipts from the year ended December 31, 2021 and five interest receipts from the year ended December 31, 2020 and:

- a. Agreed receipt amount recorded in the Performance general ledger to the supporting documentation. The amounts agreed.
- b. Inspected the Performance general ledger to confirm the receipt was posted to the proper fund, and was recorded in the proper year. We found no exceptions.

Non-Payroll Cash Disbursements

1. We selected 10 disbursements from the Performance general ledger for the year ended December 31, 2021 and 10 from the year ended 2020 and determined whether:
 - a. The disbursement was for a proper public purpose. We found no exceptions.
 - b. The check number, date, payee name and amount recorded on the returned, canceled check agreed to the check number, date, payee name and amount recorded in the Performance general ledger and to the name and amount on the supporting invoice. We found no exceptions.

Sunshine Law Compliance

1. We obtained and inspected the District's Public Records Policy to determine the policy was in accordance with Ohio Rev. Code §§ 149.43(E)(2) and 149.43(B)(7)(c) and did not limit the number of responses that may be made to a particular person, limit the number of responses during a specified period of time, or establish a fixed period of time before it will respond unless that period is less than eight hours. We found no exceptions.
2. We requested five public records requests from the engagement period. The District did not receive any public record requests during the engagement period:
 - a. The District was compliant and responded to the request in accordance with the District's adopted policy as required by Ohio Rev. Code § 149.43(B)(1). We found no exceptions.
 - b. The District did not receive any public record requests during the engagement period and therefore there were no denied requests.
 - c. The District did not receive any public record requests during the engagement period and therefore there was no redacted information.
3. We inquired whether the District had a records retention schedule, and observed that it was readily available to the public as required by Ohio Rev. Code § 149.43(B)(2). We found no exceptions.
4. We inspected written evidence that the Public Records Policy was provided to the records

custodian/manager as required by Ohio Rev. Code § 149.43(E)(2). We found no exceptions.

5. We inspected the District's policy manual and determined the public records policy was included in the policy manual as required by Ohio Rev. Code § 149.43(E)(2). We found no exceptions.
6. We observed that the District's poster describing their Public Records Policy was displayed conspicuously at the District as required by Ohio Rev. Code § 149.43(E)(2). We found no exceptions.
7. We inquired with District management and determined that the District did not have any applications for records disposal submitted to the Records Commission during the engagement period.
8. We inspected individual proof of attendance and determined whether each elected official in accordance with Ohio Rev. Code § 149.43(E)(1) (or his/her designee) successfully attended a certified three-hour Public Records Training for each term of office as required by Ohio Rev. Code § 109.43(B). We found no exceptions.
9. We inspected the public notices for the public meetings held during the engagement period and determined that the District notified the general public and news media of when and where the meetings were during the engagement period as required by Ohio Rev. Code § 121.22(F). We found no exceptions.
10. We inspected the minutes of public meetings during the engagement period in accordance with Ohio Rev. Code § 121.22(C) and determined whether they were:
 - a. Prepared – a file is created following the date of the meeting.
 - b. Filed – placed with similar documents in an organized manner.
 - c. Maintained - retained, at a minimum, for the engagement period.
 - d. Open to public inspection – available for public viewing or request.We found no exceptions.
11. We inspected the minutes from the engagement period in accordance with Ohio Rev. Code § 121.22(G) and determined the following:
 - a. Executive sessions were only held at regular or special meetings.
 - b. The purpose for the meetings and going into an executive session (when applicable) correlated with one of the matters listed in Ohio Rev. Code § 121.22(G).
 - c. Formal governing board actions were adopted in open meetings.We found no exceptions.

Other Compliance

1. Ohio Rev. Code § 117.38 requires these districts to file their financial information in the HINKLE system within 60 days after the close of the fiscal year. This statute also permits the Auditor of State to extend the deadline for filing a financial report and establish terms and conditions for any such extension. Auditor of State established policies, regarding the filing of complete financial statements as defined in AOS Bulletin 2015-007 in the Hinkle System. We confirmed the District filed their complete financial statements, as defined by AOS Bulletin 2015-007 and Auditor of State established policy within the allotted timeframe for the years ended December 31, 2021 and 2020 in the Hinkle system. We found no exceptions.

We were engaged by the District to perform this agreed-upon procedures engagement and conducted our engagement in accordance with the attestation standards established by the AICPA and the Comptroller General of the United States' *Government Auditing Standards*. We were not engaged to, and did not conduct an examination or review engagement, the objective of which would be the expression of an

opinion or conclusion, respectively, on the District's receipts, disbursements, balances, and compliance with certain laws and regulations. Accordingly, we do not express an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the District and to meet our ethical responsibilities, in accordance with the ethical requirements established by the Comptroller General of the United States' *Government Auditing Standards* related to our agreed upon procedures engagement.



Keith Faber
Auditor of State
Columbus, Ohio

September 12, 2022

OHIO AUDITOR OF STATE KEITH FABER



HAMILTON COUNTY TRANSPORTATION 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 9/27/2022

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This report is a matter of public record and is available online at
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