



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



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Meigs County Transportation Improvement District  
Meigs County  
100 E. 2<sup>nd</sup> Street  
Pomeroy, Ohio 45769

We have completed certain procedures in accordance with Ohio Rev. Code § 117.01(G) to the accounting records and related documents of the Meigs County Transportation Improvement District, Meigs County, Ohio (the District), for the years ended December 31, 2021 and 2020.

Our procedures were designed solely to satisfy the audit requirements of Ohio Rev. Code § 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, 2021 and 2020.

The District's management is responsible for preparing and maintaining its accounting records and related documents. Our responsibility under Ohio Rev. Code § 117.11(A) is to examine, analyze and inspect these records and documents.

Based on the results of our procedures, we found no significant compliance or accounting issues to report.

## **Current Status of Matters Reported in our Prior Engagement**

1. Our prior audit for the years ended December 31, 2019-2018 included noncompliance relating to Ohio Rev. Code § 149.43(B)(7)(c) due to the lack of a public records policy. The required policy was approved December 2020.
2. Our prior audit for the years ended December 31, 2019-2018 included noncompliance relating to Ohio Rev. Code § 149.43(B)(2) due to the lack of a records retention schedule. The required schedule was approved January 2021.

A handwritten signature in cursive script that reads "Keith Faber".

Keith Faber  
Auditor of State  
Columbus, Ohio

September 12, 2022

# OHIO AUDITOR OF STATE KEITH FABER



**MEIGS COUNTY TRANSPORTATION IMPROVEMENT DISTRICT**

**MEIGS 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 9/22/2022**

88 East Broad Street, Columbus, Ohio 43215  
Phone: 614-466-4514 or 800-282-0370

This report is a matter of public record and is available online at  
[www.ohioauditor.gov](http://www.ohioauditor.gov)