



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



88 East Broad Street  
Columbus, Ohio 43215  
ContactUs@ohioauditor.gov  
(800) 282-0370

Transportation Improvement District  
Athens County  
16000 Canaanville Road  
Athens, Ohio 45701

We have completed certain procedures in accordance with Ohio Rev. Code § 117.01(G) to the accounting records and related documents of the Transportation Improvement District, Athens 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 the following significant compliance or accounting issues to report.

## Current Year Observations

1. Ohio Rev. Code § 149.43(E)(2) requires public offices to adopt a public records policy. Ohio Rev. Code § 149.43(B)(7)(c) provides guidance for a required public records policy to be approved by the Board. The approved public records policy should 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. The Ohio Attorney General developed a model public records policy for responding to public records requests in compliance with Ohio Rev. Code § 149.43 in order to provide guidance to public offices in developing their own public record policies. This model policy is available at <https://www.ohioattorneygeneral.gov/Files/Government-Entities/Model-Public-Records-policy.aspx>. The Board did not approve a formal public records policy. This can result in improper treatment of public records requests. The Board should approve a formal public records policy containing all the required elements. The policy should be included in District's policy manual and displayed in all the branches of the District as required by Ohio Rev. Code § 149.43(E)(2).
2. Ohio Rev. Code § 149.43(B)(2) provides that the District should have an approved records retention schedule which is readily available to the public. The Board did not approve a formal records retention schedule. This could lead to improper destruction of records. The Board should approve the required record retention schedule.

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

In addition to the matters reported in items 1 and 2 above, our prior audit for the years ended December 31, 2019 and 2018 included an item regarding the District's 2018 Hinkle report which excluded \$42,000 in receipts and expenditures relating to a bridge project. This activity was not recorded in the District's fund in the fiscal agent's system and, subsequently, was not reflected in the Hinkle report. This issue did not occur for 2021 and 2020.



Keith Faber  
Auditor of State  
Columbus, Ohio

June 10, 2022

# OHIO AUDITOR OF STATE KEITH FABER



**ATHENS COUNTY TRANSPORTATION IMPROVEMENT DISTRICT**

**ATHENS 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 6/23/2022**

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)