



OHIO AUDITOR OF STATE
KEITH FABER





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BASIC AUDIT REPORT

Richland County Transportation Improvement District
Richland County
19 North Main Street
Mansfield, Ohio 44902

We have completed certain procedures in accordance with Ohio Rev. Code § 117.01(G) to the accounting records and related documents of the Richland County Transportation Improvement District, Richland County, (the District) for the years ended December 31, 2024 and 2023.

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, 2024 and 2023.

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 issues to report:

Current Year Observations

1. We noted the District did not adopt a public records policy as of December 31, 2024. **Ohio Rev. Code § 149.43(E)(2)** requires all public offices to adopt a public records policy in compliance with this section for responding to public records requests. The District should properly adopt a public records policy and take all actions statutorily required by Ohio Rev. Code § 149.43 regarding it. Failure to establish and maintain a public records policy may result in records of the District not being available for public inspection or request and could lead to noncompliance with the Ohio Revised Code.
2. We noted the District did not have an adopted/approved records retention schedule as of December 31, 2024. **Ohio Rev. Code § 149.43(B)(2)** provides that a public office or the person responsible for public records shall organize and maintain public records in a manner that they can be made available for inspection or copying and that public offices shall have available a copy of their current records retention schedule at a location readily available to the public. The District should appropriately establish and approve/adopt a records retention schedule and have the records retention schedule at a location readily available to the public. Failure to have and follow a records retention schedule could result in public records being disposed of prematurely.

Richland County Transportation Improvement District
Richland County
Basic Audit Report
Page 2

3. **Ohio Rev. Code § 117.38** provides that each public office, other than a state agency, shall file a financial report for each fiscal year. Entities filing on a GAAP basis shall have the report certified by the proper officer or board and filed with the auditor of state within 150 days after the close of the fiscal year. The District filed their 2024 financial report on July 1, 2025, more than 150 days beyond their fiscal year-end. The District should ensure they prepare and file their annual financial reports timely.

KEITH FABER
Ohio Auditor of State



Tiffany L. Ridenbaugh, CPA, CFE, CGFM
Chief Deputy Auditor

October 6, 2025

OHIO AUDITOR OF STATE KEITH FABER



RICHLAND COUNTY TRANSPORTATION IMPROVEMENT DISTRICT

RICHLAND 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 10/21/2025

65 East State Street, Columbus, Ohio 43215
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This report is a matter of public record and is available online at
www.ohioauditor.gov