



OHIO AUDITOR OF STATE
KEITH FABER



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BASIC AUDIT REPORT

Carroll, Columbiana, Stark Regional Transportation Improvement Project
Stark County
110 Central Plaza South, Suite 220
Canton, Ohio 44702

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Carroll, Columbiana, Stark Regional Transportation Improvement Project, Stark County, (the Project) for the years ended December 31, 2020 and 2019.

Our procedures were designed solely to satisfy the audit requirements of Ohio Rev. Code Section 117.11(A). Because our procedures were not designed to opine on the Project's financial statements, we did not follow *generally accepted auditing standards*. We do not provide any assurance on the Project's financial statements, transactions or balances for the years ended December 31, 2020 and 2019.

The Project's management is responsible for preparing and maintaining its accounting records and related documents. Our responsibility under Ohio Rev. Code Section 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. We noted 10 on-behalf receipts in 2019 and 3 on-behalf receipts in 2020 that were not posted timely to the accounting records. Not recording the receipts in a timely manner could result in inaccurate financial reporting.
2. The Regional Transportation Improvement Project did not have its Public Records Custodian acknowledge in writing the receipt of the Public Records Policy as required by Ohio Rev. Code §149.43(E)(2). This may result in the Project not accurately applying the policy as required.
3. The Fiscal Officer completed training, but did not enter any training information in the Fiscal Integrity Portal maintained on the Auditor of State's website. Documentation of the training taken should be entered into the Fiscal Integrity Portal.

Current Status of Matters Reported in our Prior Engagement

1. The basic audit examination for the years ended December 31, 2018 and 2017 included an observation in which two on-behalf payments were not posted timely to the accounting records for the 2018 year. As noted above, this observation has not been corrected and will be repeated.
2. Annual reports filed in the HINKLE System in prior basic audit examination for the years ended December 31, 2018 and 2017 were filed after the due date. However, filings to the HINKLE System for the current basic audit examination for the years ended December 31, 2020 and 2019 were filed before or on the due date as required.



Keith Faber
Auditor of State
Columbus, Ohio

September 28, 2021

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CARROLL, COLUMBIANA & STARK REGIONAL TRANSPORTATION IMPROVEMENT PROJECT

STARK 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 10/19/2021

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This report is a matter of public record and is available online at
www.ohioauditor.gov