



Dave Yost • Auditor of State





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Seneca County Transportation Improvement District  
Seneca County  
109 South Washington Street  
Tiffin, Ohio 44883-2841

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of Seneca County Transportation Improvement District, Seneca County, Ohio (the District) for the years ended December 31, 2017 and 2016.

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 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, 2017 and 2016.

The District'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.

We obtained written representation from the governing Board that the District had no cash, assets, liabilities, revenues or expenses during the years ended December 31, 2017 or 2016.

A handwritten signature in black ink that reads "Dave Yost".

**Dave Yost**  
Auditor of State

April 19, 2018

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**SENECA COUNTY TRANSPORTATION IMPROVEMENT DISTRICT**

**SENECA COUNTY**

**CLERK'S CERTIFICATION**

**This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.**

*Susan Babbitt*

**CLERK OF THE BUREAU**

**CERTIFIED  
MAY 10, 2018**