



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



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## BASIC AUDIT REPORT

Allen County Transportation Improvement District  
Allen County  
1501 North Sugar Street  
Lima, Ohio 45801

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Allen County Transportation Improvement District, Allen County, (the ACTID) for the years ended December 31, 2022 and 2021.

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 ACTID's financial statements, we did not follow *generally accepted auditing standards*. We do not provide any assurance on the ACTID's financial statements, transactions or balances for the years ended December 31, 2022 and 2021.

The ACTID'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 issues to report.

### Current Year Observations

1. We noted the ACTID did not file the 2022 annual financial report by the required date. **Ohio Rev. Code § 117.38** states, in part, that each public office, other than a state agency, shall file a financial report for each fiscal year. The report shall be certified by the proper officer or board and filed with the auditor of state the within sixty days after the close of the fiscal year except that public offices reporting pursuant to generally accepted accounting principles shall file their reports within one hundred fifty days after the close of the fiscal year. At the time the report is filed with the auditor of state, the chief fiscal officer, except as otherwise provided in section 319.11 of the Revised Code, shall publish notice in a newspaper published in the political subdivision or taxing district, and if there is no such newspaper, then in a newspaper of general circulation in the political subdivision or taxing district. The notice shall state that the financial report has been completed by the public office and is available for public inspection at the office of the chief fiscal officer. Any public office, that does not file its financial report at the time required by this section shall pay to the auditor of state twenty-five dollars for each day the report remains unfiled after the filing date; provided, that the penalty payments shall not exceed the sum of seven hundred fifty dollars. The ACTID filed the 2022 annual financial report on August 3, 2023 which was after the May 30, 2023 deadline and an extension was not filed. The ACTID should establish and implement procedures to ensure the timely filing and notification to the public of the availability of the annual financial report. In addition, Ohio Revised Code Section §117.38 should be reviewed in its entirety along with Auditor of State Bulletin 2015-007 to further understand the annual filing of the ACTID's financial statements.

**Current Year Observations (Continued)**

2. We noted that the ACTID did not have a records retention schedule. **Ohio Rev. Code § 149.43(B)(2)** requires a public office to have available a copy of its current records retention schedule at a location readily available to the public. The lack of a records retention schedule could result in the ACTID maintaining unnecessary records or the premature disposal of records. The ACTID should adopt a records retention schedule and post it in a location that is available to the public.
  
3. We noted that the ACTID did not have a public records policy. **Ohio Rev. Code § 149.43(E)(2)** states, in part, that all public offices shall adopt a public records policy in compliance with this section for responding to public records requests. In adopting a public records policy under this division, a public office may obtain guidance from the model public records policy developed and provided to the public office by the attorney general under section 109.43 of the Revised Code. The public office shall create a poster that describes its public records policy and shall post the poster in a conspicuous place in the public office and in all locations where the public office has branch offices. The public office may post its public records policy on the internet web site of the public office if the public office maintains an internet web site. The ACTID should approve a public records policy and display it as required by this Code Section.



Keith Faber  
Auditor of State  
Columbus, Ohio

September 19, 2023

# OHIO AUDITOR OF STATE KEITH FABER



**ALLEN COUNTY TRANSPORTATION IMPROVEMENT DISTRICT**

**ALLEN 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 10/5/2023**

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