



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



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Athens County 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 Athens County Transportation Improvement District, Athens County, Ohio (the District) for the years ended December 31, 2023 and 2022.

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, 2023 and 2022.

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 issue to report.

## **Current Year Observation**

Ohio Rev. Code § 149.43(E)(2) requires all public offices take certain actions with regard to their public record policy including creating and displaying, in a conspicuous place, in all locations where the public office has branch offices, a poster describing the public records policy. The District did not create and display the required poster describing its public records policy. This could result in records requests not being fulfilled in accordance with Ohio law. The Board should create and display the required poster.

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

1. Our prior audit for the years ended December 31, 2021 and 2020 included noncompliance with Ohio Rev. Code § 149.43(E)(2) due to the lack of a Board approved public records policy. This was corrected during the current engagement period.
2. Our prior audit for the years ended December 31, 2021 and 2020 included noncompliance with Ohio Rev. Code § 149.43(B)(2) due to the lack of an approved records retention schedule. This was corrected during the current engagement period.

A handwritten signature in black ink that reads "Keith Faber".

Keith Faber  
Auditor of State  
Columbus, Ohio

July 2, 2024

# 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 7/16/2024**

65 East State 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)