



OHIO AUDITOR OF STATE KEITH FABER



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BASIC AUDIT REPORT

Huron County Transportation Improvement District
Huron County
180 Milan Avenue
Norwalk, Ohio 44857

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

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.

Based on the results of our procedures, we found following significant compliance or accounting issues to report.

Current Year Observations

1. We noted the District did not file its 2022 and 2021 Annual Financial Reports timely. Ohio Rev. Code § 117.38 provides 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 within sixty days after the close of the fiscal year. At the time the report is filed with the auditor of state, the chief fiscal officer shall publish notice in a newspaper published in the taxing district. The notice shall state the financial report has been completed by the public office and is available for public inspection at the office of the chief fiscal officer.

The District did not file the 2022 and 2021 annual reports until May 12, 2023 and August 25, 2022, respectively. Failure to file by the required date could result in penalties of \$25 per day up to a maximum of \$750. The District should take the necessary steps to ensure the financial report is prepared completely in accordance with Auditor of State Bulletin 2015-007 and filed within the sixty day time frame.

2. The District has no formal written acknowledgement of receipt from the records custodian. **Ohio Rev. Code § 149.43(E)(2)** requires all public offices take certain actions with regard to their public record policy. Public offices must distribute their Public Records Policy to the employee who is the records custodian/manager or otherwise has custody of the records of that office and have that employee acknowledge receipt of the Public Records Policy. Failure to obtain written evidence from the records custodian/manager evidencing receipt of the Public Records Policy could result in noncompliance with the Ohio Public Records Act when handling public records requests. The District should obtain written evidence of policy receipt by the records custodian/manager.

3. We noted the District filed an Alternate HINKLE System Financial Statement/Disclosure Report for 2022. However, we noted the District received and subsequently disbursed \$35,000 from the Ohio Department of Transportation during 2022. Based on the receipt and disbursement of this revenue, the District should not have stated there was no activity for 2022 and filed the Alternate HINKLE System Financial Statement/Disclosure Report. The District should adopt policies and procedures to help ensure accurate annual financial reports are completed and filed.



Keith Faber
Auditor of State
Columbus, Ohio

December 28, 2023

OHIO AUDITOR OF STATE KEITH FABER



HURON COUNTY TRANSPORTATION IMPROVEMENT DISTRICT

HURON 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 1/16/2024

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This report is a matter of public record and is available online at
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