



**WYANDOT COUNTY TRANSPORTATION IMPROVEMENT DISTRICT
WYANDOT COUNTY**

BASIC AUDIT

FOR THE YEARS ENDED DECEMBER 31, 2022-2021

OHIO AUDITOR OF STATE KEITH FABER



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Wyandot County Transportation Improvement District
Wyandot County
109 South Sandusky Avenue, Room 16
Upper Sandusky, Ohio 43351

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of Wyandot County Transportation Improvement District, Wyandot 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 the following significant compliance or accounting issues to report.

Current Year Observations

1. We inquired with District management and determined that the District did not have a public records policy during the engagement period as required by **Ohio Rev. Code § 149.43(E)(2)**.

Because the District did not have a public records policy during the engagement period, it therefore could not have displayed posters of said policy in all the branches of the District as required by **Ohio Rev. Code § 149.43(E)(2)**. It could also not have provided a copy of the policy to the proper custodian or records manager as also required by **Ohio Rev. Code § 149.43(E)(2)**.

This could result in records requests not being fulfilled in accordance with Ohio law.

The District should establish a public records policy. The policy should be included in policy manuals, if any exist, and the Public Records Act requires that the policy be displayed conspicuously in all branches of the District. In addition, the District should have written evidence that the Public Records Policy was provided to the records custodian/manager.

Furthermore, pursuant to **Ohio Rev. Code § 109.43(E)**, the Ohio Attorney General has developed and provided to all public offices a model public records policy for responding to public records requests. The policy, which is available at <https://www.ohioattorneygeneral.gov/Files/Government-Entities/Model-Public-Records-Policy.aspx>, provides guidance to public offices in developing their own policies for responding to public records requests in compliance with the Public Records Act.

2. We noted the District does not have an adopted records retention schedule. It therefore cannot have a copy of said schedule available to the public. **Ohio Rev. Code § 149.43(B)(2)** states, in part, a public office also “shall have available a copy of its current records retention schedule at a location readily available to the public.” Failure to have and follow a records retention schedule could result in public records being disposed of prematurely. The District shall implement procedures to ensure the appropriate schedule is approved to help avoid issues with public records requests.

The Ohio History Connection provides suggested records retention schedules to aid local governments in creating and adopting their own records retention schedule. Information regarding these model retention schedules is available at the following web address:

<https://www.ohiohistory.org/learn/archives-library/state-archives/local-government-records-program/local-government-records-publications-amp-forms>.

3. **Ohio Rev. Code 117.38** provides each public office, other than a state agency, shall file a financial report for each fiscal year. The auditor of state may prescribe forms by rule or may issue guidelines, or both, for such reports. **Ohio Rev. Code 117.38** further provides the report shall be certified by the proper office or board and filed with the auditor of state within sixty days after the close of the fiscal year.

The District’s financial reports for 2021 and 2022 were filed on June 3, 2022 and April 7, 2023, respectively, which was not within sixty days after the close of the fiscal year. The District should file annual financial reports that conform to rules prescribed by the auditor of state within sixty days after the close of the fiscal year.



Keith Faber
Auditor of State
Columbus, Ohio

November 2, 2023

OHIO AUDITOR OF STATE KEITH FABER



WYANDOT COUNTY TRANSPORTATION IMPROVEMENT DISTRICT

WYANDOT 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 11/16/2023

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