



Dave Yost • Auditor of State



**TRANSPORTATION IMPROVEMENT DISTRICT  
ATHENS COUNTY**

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## INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Transportation Improvement District  
Athens County  
16000 Canaanville Road  
Athens, Ohio 45701

We have performed the procedures enumerated below, with which the Board of Directors and the management of the Transportation Improvement District, Athens County, Ohio (the District), agreed, solely to assist the Board in evaluating receipts, disbursements and balances recorded in their cash-basis accounting records for the years ended December 31, 2015 and 2014. Management is responsible for recording transactions. This agreed-upon procedures engagement was conducted in accordance with the American Institute of Certified Public Accountants' attestation standards and applicable attestation engagement standards included in the Comptroller General of the United States' Government Auditing Standards. The sufficiency of the procedures is solely the responsibility of the parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

This report only describes exceptions exceeding \$10.

### Cash

1. Athens County is custodian of the District's deposits and therefore the County's deposit and investment pool holds the District's assets. We compared the District's fund balances reported on its Combined Statement of Receipts, Disbursements, and Changes in Fund Balances to the balances reported in the Athens County Year-to-Date (YTD) Fund Report for 2015 and 2014. The amounts agreed.
2. We verified the January 1, 2014 beginning balances recorded in the YTD Fund Report was \$0 as the Transportation Improvement District began in 2014. We found no exceptions. We also agreed the January 1, 2015 beginning fund balances recorded in the YTD Fund Report to the December 31, 2014 balances in the YTD Fund Report. We found no exceptions.

### Confirmable Cash Receipts – Intergovernmental Income

We traced all grant receipts paid from the Ohio Department of Transportation to the District during 2014 to the Athens County (fiscal agent) Detailed Receipts Listing. No receipts were noted for 2015. We found no exceptions. We also determined whether the receipts were recorded in the proper year. We found no exceptions.

### Non-Payroll Cash Disbursements

We selected all disbursements from the Detailed Expense Transaction Report for the years ended 2015 and 2014 and determined whether:

**Non-Payroll Cash Disbursements (Continued)**

- a. The disbursements were for a proper public purpose. We found no exceptions.
- b. The check number, date, payee name and amount recorded on memo expenditure held by Athens County (fiscal agent) agreed to the check number, date, payee name and amount recorded in the Detailed Expense Transaction Report and to the names and amounts on the supporting invoices. We found no exceptions.

**Other Compliance**

Ohio Rev. Code § 117.38 requires entities to file their financial information in the HINKLE system formerly known as the Annual Financial Data Reporting System (AFDRS) within 60 days after the close of the fiscal year. We reviewed the HINKLE system to verify the District filed their financial information within the allotted timeframe for the years ended December 31, 2015 and 2014. Financial information was filed on July 27, 2016 for both years which was not within the allotted timeframe.

We were not engaged to, and did not conduct an examination, the objective of which would be the expression of an opinion on the District's receipts, disbursements, balances and compliance with certain laws and regulations. Accordingly, we do not express an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of management, those charged with governance, and others within the District, and is not intended to be, and should not be used by anyone other than these specified parties.



**Dave Yost**  
Auditor of State  
Columbus, Ohio

August 23, 2016



# Dave Yost • Auditor of State

**ATHENS COUNTY TRANSPORTATION IMPROVEMENT DISTRICT**

**ATHENS 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  
SEPTEMBER 8, 2016**