



Dave Yost • Auditor of State





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August 17, 2018

Defiance County Transportation Improvement District  
Defiance County  
500 East Second Street, Suite 301  
Defiance, Ohio, Ohio 43512

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Defiance County Transportation Improvement District, Defiance County, Ohio (the District) for the years ended December 31, 2017 and 2016.

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, 2017 and 2016.

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.

We obtained written representation from the governing Board that the District had no revenue or expense activity during the years ended December 31, 2017 and 2016.

Based on the results of our procedures, we found the following significant compliance issue to report:

## **Current Year Observation**

The Defiance County Transportation Improvement District filed its 2017 annual financial report on March 14, 2018 which was after the required due date of March 1, 2018. Ohio Rev. Code § 117.38 requires the financial report to be filed with the auditor of state within sixty days following the close of the District's fiscal year. Failing to file by the required due date could result in fines of twenty-five dollars per day up to a maximum of seven hundred fifty dollars. The District should file by the required due date.

A handwritten signature in cursive script that reads "Dave Yost".

**Dave Yost**  
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August 17, 2018

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**DEFIANCE COUNTY TRANSPORTATION IMPROVEMENT DISTRICT**

**DEFIANCE 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  
AUGUST 30, 2018**