



OHIO AUDITOR OF STATE
KEITH FABER



OHIO AUDITOR OF STATE KEITH FABER



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Stark County Transportation Improvement District
Stark County
110 Central Plaza South, Suite 240
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We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Stark County Transportation Improvement District, Stark County, (the District) for the years ended December 31, 2019 and 2018.

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, 2019 and 2018.

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. **Ohio Rev. Code § 117.38** requires each public office to file their financial information in the HINKLE system within 60 days after the close of the fiscal year. We noted the Annual Financial Report for the 2018 year was filed in the HINKLE System on March 4, 2019 after the due date of March 1, 2019.

The Transportation Improvement District should submit the Annual Financial Report by the required due date to avoid a late filing comment.

2. **Ohio Rev. Code § 149.43(E)(2)** provides that all public offices are required to distribute their Public Records Policy to the employee who is the records custodian/manager or otherwise has custody of the records of that office. The public offices must require that employee to acknowledge receipt of the copy of the public records policy.

The Transportation Improvement District should have written evidence that the Public Records Policy was provided to the records custodian/manager.

A handwritten signature in cursive script that reads "Keith Faber".

Keith Faber
Auditor of State

Columbus, Ohio

September 15, 2020

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STARK COUNTY TRANSPORTATION IMPROVEMENT DISTRICT

STARK 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 10/13/2020

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