



OHIO AUDITOR OF STATE
KEITH FABER



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BASIC AUDIT REPORT

Gallia County Transportation Improvement District
Gallia County
18 Locust Street
Gallipolis, Ohio 45631

We have completed certain procedures in accordance with Ohio Rev. Code §117.01(G) to the accounting records and related documents of the Gallia County Transportation Improvement District, Gallia County, (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 § 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 § 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 entities filing on a cash basis to file annual financial reports with the Auditor of State within 60 days of the fiscal year end.

The District filed the Alternative Hinkle System Financial Statement/Disclosure Report for 2021 on October 3, 2022, and filed the cash basis financial statements and notes for 2022 on August 22, 2023, which exceeded the 60-day deadline.

The District should file appropriate reports with the Auditor of State within the required timeframe.

2. **Ohio Rev. Code § 121.22(F)** requires every public body to, by rule, establish a reasonable method whereby any person may determine the time and place of all regularly scheduled meetings and the time, place, and purpose of all special meetings. A public body shall not hold a special meeting unless it gives at least twenty-four hours advance notice to the news media that have requested notification, except in the event of an emergency requiring immediate official action. In the event of an emergency, the member or members calling the meeting shall immediately notify the news media that have requested notification.

Further, Ohio Rev. Code § 121.22(C) states the minutes of a regular or special meeting of any public body shall be promptly prepared, filed, and maintained and shall be open to public inspection. The minutes need only reflect the general subject matter of discussions in executive sessions authorized under division (G) or (J) of this section.

Current Year Observations (Continued)

3. Ohio Rev. Code §121.22 (Continued)

The Transportation Improvement District did not adopt a reasonable method whereby any person may determine the time and place of regularly scheduled meetings and the time, place, and purpose of all special meetings. Additionally, minutes were not prepared for the meeting and only an agenda was maintained as support for the meeting held and items discussed.

4. The District received and expended \$23,000 during 2022 on behalf of the City of Gallipolis. Since the District does not have a separate bank account, the activity was posted to Gallia County's MVGT Fund. This could result in commingling of District funds with the County MVGT funds making it difficult to track the District activity.

The District should have their own checking account and keep records of receipt and disbursement activity. As an alternative, a separate fund could be established in the Gallia County ledgers to track activity through the TID.



Keith Faber
Auditor of State
Columbus, Ohio

October 20, 2023

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GALLIA COUNTY TRANSPORTATION IMPROVEMENT DISTRICT

GALLIA 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 11/9/2023

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