



OHIO AUDITOR OF STATE  
**KEITH FABER**







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## BASIC AUDIT REPORT

Medina County Transportation Improvement District  
Medina County  
144 North Broadway Street  
Medina, Ohio 44256

We have completed certain procedures in accordance with Ohio Rev. Code § 117.01(G) to the accounting records and related documents of the Medina County Transportation Improvement District, Medina County, (the District) for the years ended December 31, 2024 and 2023.

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, 2024 and 2023.

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 Observation

**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 did not file the 2023 financial report prior to the due date of March 1, 2024.


The District shall file annual financial reports prior to the required due date.

Observation repeated from prior engagement.

### **Current Status of Matters Reported in our Prior Engagement**

The prior audit procedures included observations the District did not have a public records policy or records retention schedule. The District adopted the County Engineer's public records policy and approved a records retention schedule in 2023.

KEITH FABER  
Ohio Auditor of State

A handwritten signature in black ink that reads "Tiffany L. Ridenbaugh". The signature is written in a cursive, flowing style.

Tiffany L. Ridenbaugh, CPA, CFE, CGFM  
Chief Deputy Auditor

September 19, 2025

# OHIO AUDITOR OF STATE KEITH FABER



## MEDINA COUNTY TRANSPORTATION IMPROVEMENT DISTRICT

### MEDINA 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 10/2/2025

65 East State Street, Columbus, Ohio 43215  
Phone: 614-466-4514 or 800-282-0370

This report is a matter of public record and is available online at  
[www.ohioauditor.gov](http://www.ohioauditor.gov)