



Dave Yost • Auditor of State



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Summit County Transportation Improvement District
Summit County
175 S. Main St. 2nd Floor
Akron, Ohio 44308

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Summit County Transportation Improvement District, Summit County, (the District) for the years ended December 31, 2015 and 2014.

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, 2015 and 2014.

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 noted the District filed its 2015 financial report with the Auditor of State on June 21, 2016. Ohio Rev. Code Section 117.38 requires the District to file a financial report for each fiscal year with the Auditor of State within sixty days after the close of the fiscal year. Not filing a financial report at the time required may result in penalty payments not to exceed the sum of seven hundred fifty dollars. The District should file a financial report for each fiscal year with the Auditor of State within sixty days after the close of the fiscal year.

A handwritten signature in black ink that reads "Dave Yost".

Dave Yost
Auditor of State

August 19, 2016

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SUMMIT COUNTY TRANSPORTATION IMPROVEMENT DISTRICT

SUMMIT 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 1, 2016