



**FAIRFIELD COUNTY TRANSPORTATION IMPROVEMENT DISTRICT  
FAIRFIELD COUNTY**

**BASIC AUDIT**

**FOR THE YEARS ENDED DECEMBER 31, 2019-2018**



# OHIO AUDITOR OF STATE KEITH FABER



88 East Broad Street, 5<sup>th</sup> Floor  
Columbus, Ohio 43215-3506  
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CentralRegion@ohioauditor.gov

July 31, 2020

Fairfield County Transportation Improvement District  
Fairfield County  
210 East Main Street, 3<sup>rd</sup> Floor  
Lancaster, Ohio 43130

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Fairfield County Transportation Improvement District, Fairfield 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 issue to report.

### **Current Year Observations**

The District did not have an approved public records request policy in accordance with **Ohio Rev. Code § 149.43(E)(2)**. The District has followed the public records policy established by the Fairfield County Engineers officer during the audit period without formally adopting the policy as its own. We recommend for the District to formally adopt a public records request policy.

A handwritten signature in black ink that reads "Keith Faber".

Keith Faber  
Auditor of State

Columbus, Ohio

July 31, 2020

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# OHIO AUDITOR OF STATE KEITH FABER



**FAIRFIELD COUNTY TRANSPORTATION IMPROVEMENT DISTRICT**

**FAIRFIELD 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 8/18/2020**

88 East Broad 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)