



OHIO AUDITOR OF STATE
KEITH FABER



OHIO AUDITOR OF STATE KEITH FABER



88 East Broad Street
Columbus, Ohio 43215
ContactUs@ohioauditor.gov
(800) 282-0370

BASIC AUDIT REPORT

Pickaway County Transportation Improvement District
Pickaway County
Circleville, Ohio 43113

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Pickaway County Transportation Improvement District, Pickaway County, Ohio, (the District) for the year ended December 31, 2021 and the period of May 12, 2020 through December 31, 2020.

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 year ended December 31, 2021 and the period of May 12, 2020 through December 31, 2020.

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 issues to report.

Current Year Observations

1. **Ohio Rev. Code § 117.38** requires the District to file annual financial reports in the HINKLE system within sixty days after the close of the fiscal year, unless the Auditor of State extends that deadline. The District filed its 2021 annual financial report on June 23, 2022, which is not within the required timeframe. The District did not file for an extension.
2. We noted the District did not maintain written documentation to demonstrate its Public Record Policy was provided to the current records custodian or records manager. **Ohio Rev. Code § 149.43(E)(2)** requires that public offices distribute their public records policy to the employee who is the records custodian or records manager or otherwise has custody of the records of that office and have that employee acknowledge receipt of the copy of the public records policy. The District should maintain and provide written documentation to demonstrate that its Public Records Policy was provided to the current records custodian or records manager.

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

Keith Faber
Auditor of State
Columbus, Ohio

January 17, 2023

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OHIO AUDITOR OF STATE KEITH FABER



PICKAWAY COUNTY TRANSPORTATION IMPROVEMENT DISTRICT (TID)

PICKAWAY 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 1/31/2023

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