



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



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## BASIC AUDIT REPORT

Guernsey County Transportation Improvement District  
Guernsey County  
9900 Brick Church Road, Suite 2  
Cambridge, Ohio 43725

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

1. **Ohio Rev. Code § 117.38** provides that entities filing on a cash-basis must file annual reports with the Auditor of State within 60 days of the fiscal year-end. The Auditor of State may prescribe by rule or guidelines, the forms for these reports. However, if the Auditor of State has not prescribed a reporting form, the public office shall submit its report on the form used by the public office.

The District filed the required report for fiscal year ending December 31, 2024 on June 6, 2025, which was not within the required timeframe.

2. The District did not provide evidence of a public records policy as required by **Ohio Rev. Code § 149.43(E)(2)**. In addition, the District did not have a records retention schedule and therefore could not make it readily available to the public as required by **Ohio Rev. Code § 149.43(B)(2)**. The District should develop a public records policy and records retention schedule. The public records policy should be displayed in all public offices, included in a manual or handbook if the District has one, and provided to the records custodian and have that employee acknowledge receipt of the public records policy.

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Auditor of State  
Columbus, Ohio

June 13, 2025

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## GUERNSEY COUNTY TRANSPORTATION IMPROVEMENT DISTRICT

### GUERNSEY 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 6/26/2025

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)