



OHIO AUDITOR OF STATE
KEITH FABER





65 East State Street
Columbus, Ohio 43215
ContactUs@ohioauditor.gov
800-282-0370

BASIC AUDIT REPORT

Tuscarawas County Transportation Improvement District
Tuscarawas County
832 Front Avenue, SW
New Philadelphia, Ohio 44663

We have completed certain procedures in accordance with Ohio Rev. Code § 117.01(G) to the accounting records and related documents of the Tuscarawas County Transportation Improvement District, Tuscarawas 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 Status of Matters Reported in our Prior Engagement

1. **Ohio Rev. Code § 117.38** states that each public office, other than a state agency, shall file a financial report for each fiscal year. The Auditor of State may prescribe forms by rule or may issue guidelines, or both, for such reports. If the Auditor of State has not prescribed a rule regarding the form for the report, the public office shall submit its report on the form utilized by the public office. The report shall be certified by the proper officer or board and filed with the Auditor of State within sixty days after the close of the fiscal year, except that public offices reporting pursuant to generally accepted accounting principles shall file their reports within one hundred fifty days after the close of the fiscal year.

The Tuscarawas County Economic Development Corp (EDC) is the fiscal agent for the District and maintains the District's activity within two-line items on the EDC's general ledger.

The District's 2023 annual financial report due by May 29, 2024 was not filed with the Auditor of State until August 26, 2024. Additionally, the District elected to file an Alternate Hinkle System Financial Statement/Disclosure Report for both 2024 and 2023. However, as the District incurred both cash transactions and on-behalf activity, the District should have prepared annual financial statements. Finally, the receipts and expenditures captured on the Alternate Hinkle System Financial Statement/Disclosure report were not reported correctly as receipts were understated by \$4,854 and \$33,938 in 2024 and 2023, respectively, and expenditures were overstated by \$476 in 2024 and understated by \$30,938 in 2023. The errors in 2023 mainly relate to on-behalf activity that was not captured as revenue and expenses on the general ledger. In 2024, though, it was noted that the EDC approved to give the District \$4,854 to cover the cost of an invoice. However, as the EDC is the fiscal agent and utilizes the same general ledger for both the EDC and the District, there was no transaction within the District's revenue line on the general ledger to show this receipt.

The District should ensure that annual financial statements are accurately prepared and properly filed by the annual deadline. Additionally, the District should consider using separate ledgers to track the activity of the District and the EDC. This will help ensure that all receipts and expenditures of each entity are properly captured.

2. **Ohio Rev. Code § 149.43(B)(2)** states that a public office shall have available a copy of its current records retention schedule at a location readily available to the public.

The District did not provide a records retention schedule upon our request. This could result in public records being destroyed prior to an authorized time as well as records requests not being fulfilled in accordance with Ohio law.

The District should generate and approve a record retention schedule to include provisions for the application or schedule for destruction of public records, including transmission to the Ohio Historical Society and approval by the Auditor of State's Office. This will help reduce the risk that the District's records are mutilated or destroyed prior to an authorized time.

3. **Ohio Rev. Code § 149.43(E)(2)** requires all public offices take certain actions with regard to their public record policy. Public offices must distribute their Public Records Policy to the employee who is the records custodian/manager or otherwise has custody of the records of that office and have that employee acknowledge receipt of the Public Records Policy.

The District had not obtained written acknowledgement of the records custodian/manager. This could result in records requests not being fulfilled in accordance with Ohio law.

The District should ensure that the public records policy has been distributed to the records custodian/manager and the District should have a written acknowledgement of receipt from the records custodian/manager.

KEITH FABER
Ohio Auditor of State



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

September 23, 2025

OHIO AUDITOR OF STATE KEITH FABER



TUSCARAWAS COUNTY TRANSPORTATION IMPROVEMENT DISTRICT

TUSCARAWAS 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 10/9/2025

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