



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



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Seneca County Transportation Improvement District  
Seneca County  
109 South Washington Street, Suite #2206  
Tiffin, Ohio 44883-2841

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of Seneca County Transportation Improvement District, Seneca County, Ohio (the District) for the year ended December 31, 2019.

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, 2019.

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 Observation**

The District has a Public Records policy and a Record Retention Schedule policy in place. However, we noted the policies are not conspicuously displayed and readily available to the public, at each branch of the entity, as required by Ohio Rev. Code §149.43(E)(2) and Ohio Rev. Code §149.43(B)(2). Failure to display these policies resulted in noncompliance with Ohio Sunshine Laws. The District should ensure its Public Records and Records Retention Schedule policies are conspicuously displayed and readily available to the public, at each branch of the entity.

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

Keith Faber  
Auditor of State

Columbus, Ohio

June 4, 2020

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# OHIO AUDITOR OF STATE KEITH FABER



**SENECA COUNTY TRANSPORTATION IMPROVEMENT DISTRICT**

**SENECA 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  
JUNE 30, 2020**