



OHIO AUDITOR OF STATE  
KEITH FABER

A small, thin-lined map of the state of Ohio is positioned to the right of the Auditor's name, with the text overlapping it slightly.



# OHIO AUDITOR OF STATE

## KEITH FABER



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Columbus, Ohio 43215  
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800-282-0370

### BASIC AUDIT REPORT

Wood County Transportation Improvement District  
Wood County  
One Courthouse Square  
Bowling Green, Ohio 43402

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

**Ohio Rev. Code § 117.38** provides, in part, that public offices reporting pursuant to generally accepted accounting principles (GAAP) shall file their reports with the Auditor of State within one hundred fifty days following the close of the fiscal year.

The District filed their annual report with the Auditor of State for the year ended December 31, 2024 on July 28, 2025, and for the year ended December 31, 2023, on May 30, 2024, neither of which were within the one hundred fifty day timeframe.

Failing to file a complete reports by the established deadline, without an extension, could result in the assessment of penalties against the District.

The District should adopt control procedures to ensure the District files annual financial reports within the one hundred fifty days after the close of the fiscal year

KEITH FABER  
Ohio Auditor of State

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

September 19, 2025

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# OHIO AUDITOR OF STATE KEITH FABER



## WOOD COUNTY TRANSPORTATION IMPROVEMENT DISTRICT

### WOOD 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 10/2/2025

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)