



OHIO AUDITOR OF STATE
KEITH FABER



OHIO AUDITOR OF STATE KEITH FABER



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Carroll, Columbiana, Stark Regional Transportation Improvement Project
Stark County
110 Central Plaza South, Suite 220
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We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Carroll, Columbiana, Stark Regional Transportation Improvement Project, Stark County, (the Project) for the years ended December 31, 2018 and 2017.

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 Project's financial statements, we did not follow *generally accepted auditing standards*. We do not provide any assurance on the Project's financial statements, transactions or balances for the years ended December 31, 2018 and 2017.

The Project'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 issues to report.

Current Year Observations

1. We noted two on-behalf receipts, one for \$53,800 and the other for \$15,400 were not posted timely to the accounting records during the 2018 year.
2. We noted the annual filings in the HINKLE System were not done timely. The filing for the 2017 year was completed on March 8, 2018 after the required due date of March 1, 2018 and the filing for the 2018 year was completed on March 4, 2019 after the required due date of March 1, 2019.

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

Keith Faber
Auditor of State

Columbus, Ohio

October 2, 2019

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CARROLL, COLUMBIANA & STARK REGIONAL TRANSPORTATION IMPROVEMENT PROJECT

STARK 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
OCTOBER 17, 2019**