

OHIO TURNPIKE AND INFRASTRUCTURE COMMISSION

Resolution Approving the Selection of Rea & Associates, Inc. to Perform Auditing Services for a Five-Year Period in the Total Estimated Amount of \$507,725.00

WHEREAS, Section 5.15 of the [Master Trust Agreement](#), requires an Independent Public Accountant (“IPA”) approved by the Auditor of the State to perform audits of the Ohio Turnpike and Infrastructure Commission’s (“Commission”) financial statements; and

WHEREAS, pursuant to Sections 117.11, 117.115, and 117.43 of the Ohio Revised Code, the Auditor of State or the Fiscal Officer of a Public Office may provide written notice when an audit is required, and no Public Office shall contract with an IPA firm without the approval of the Auditor of State, except with funds derived from nonpublic sources; and

WHEREAS, in correspondence dated July 15, 2025, the Commission requested the Auditor of State’s assistance in preparing a Request for Quotations (“RFQ”), which would then be distributed to the Auditor of State’s list of certified IPA firms; and

WHEREAS, on July 23, 2026 the Auditor of State’s Office issued an RFQ for an IPA firm to perform auditing services for the Commission for the fiscal period January 1, 2026, through December 31, 2030,

WHEREAS, on August 26, 2026, five (5) IPA firms submitted responses to the RFQ through the office of the Auditor of State; and

WHEREAS, an Evaluation Team consisting of employees from the Commission’s Audit and Accounting Departments reviewed and scored the responses based on pre-determined criteria covering each IPA firm’s experience, expertise, capabilities, knowledge, operational scale and complexity and performance and internal control, as well as each firm’s cost proposal, and provided its recommendation of two (2) IPAs to the Auditor of State for a final selection; and

WHEREAS, by letter dated September 22, 2026, the Auditor of State, Keith Faber gave notice to the Commission that Rea & Associates, Inc. of Dublin, Ohio was selected as the IPA firm to perform the auditing services of the Commission for the fiscal period January 1, 2026, through December 31, 2030; and

WHEREAS, the Commission’s Director of Contracts Administration advises that the approval of a Contract for Independent Public Accounting Services conforms with Sections 117.11, 117.115 and 117.43 of the Ohio Revised Code and Section 5.15 of the Master Trust Agreement; and

WHEREAS, the Executive Director has reviewed the selection of Rea & Associates, Inc. of Dublin, Ohio by the Auditor of State to perform the auditing services of the Commission for the fiscal period January 1, 2026, through December 31, 2030, and concurs that the Commission should approve the Memorandum of Agreement with Rea & Associates, Inc. and the Auditor of State; and

WHEREAS, expenditures under the contract to be awarded for Independent Public Accounting Services will exceed \$150,000.00 and, therefore, in accordance with Article V, Section 1.00 of the Commission’s Code of Bylaws, Commission action is necessary for said award; and

WHEREAS, the Commission has duly considered such recommendations.

NOW, THEREFORE, BE IT

RESOLVED, by the Ohio Turnpike and Infrastructure Commission that award of a contract to the independent public accounting firm of Rea & Associates, Inc. of Dublin, Ohio to perform a financial audit of the books and accounts for the year-end financial statements for fiscal period January 1, 2026, through December 31, 2030, in the total estimated amount of \$507,725.00 is approved, and the Executive Director is authorized to enter into a Memorandum

of Agreement on behalf of the Commission with the Auditor of State and Rea & Associates, Inc. to perform the auditing services in accordance with the response to the Request for Quotations submitted by Rea & Associates, Inc.

FURTHER RESOLVED, the Executive Director is authorized to take any and all actions necessary to implement and effectuate the terms of the Memorandum of Agreement with the Auditor of State and Rea & Associates, Inc.

(Resolution No. 81-2026 adopted October 19, 2026)