



Dave Yost • Auditor of State



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Greene County Port Authority
Greene County
61 Greene Street
Xenia, Ohio 45385

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Greene County Port Authority, Greene County, (the Port Authority) for the year ended December 31, 2014.

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 Port Authority's financial statements, we did not follow *generally accepted auditing standards*. We do not provide any assurance on the Port Authority's financial statements, transactions or balances for the year ended December 31, 2014.

The Port Authority'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.

Current Year Observations

Ohio Rev. Code §5705.28(B)(2) requires subdivisions, including port authorities, that do not levy taxes to follow Ohio Rev. Code §§5705.36, 5705.38, 5705.40, 5705.41, 5705.43, 5705.44 and 5705.45. However, documents prepared in accordance with these Ohio Rev. Code sections need not be filed with the county auditor or budget commission. Also, while Ohio Rev. Code §5705.39 does not apply to port authorities, Ohio Rev. Code §5705.28(B)(2)(c) prohibits appropriations from exceeding estimated revenues. Ohio Rev. Code §4582.13 requires re-appropriation of surplus funds for port authorities.

The Port Authority did not follow applicable budgetary requirements during 2014. The Port Authority should prepare required budgetary documents in accordance with Ohio Rev. Code §5705.28(B)(2) to assist its board in financial planning.

A handwritten signature in black ink that reads "Dave Yost".

Dave Yost
Auditor of State

May 21, 2015

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GREENE COUNTY PORT AUTHORITY

GREENE 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 2, 2015**