



Dave Yost • Auditor of State



PORT AUTHORITY OF EASTLAKE, OHIO  
LAKE COUNTY

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# Dave Yost • Auditor of State

## INDEPENDENT AUDITOR'S REPORT

Port Authority Eastlake Ohio  
Lake County  
35150 Lakeshore Boulevard  
Eastlake, Ohio 44095

To the Board of Directors:

### ***Report on the Financial Statements***

We have audited the accompanying financial statements of the cash balances, receipts and disbursements by fund type, and related notes of the Port Authority of Eastlake, Ohio, Lake County, (the Port Authority) as of and for the years ended December 31, 2015 and 2014.

### ***Management's Responsibility for the Financial Statements***

Management is responsible for preparing and fairly presenting these financial statements in accordance with the financial reporting provisions Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D) permit; this responsibility includes designing, implementing and maintaining internal control relevant to preparing and fairly presenting financial statements free from material misstatement, whether due to fraud or error.

### ***Auditor's Responsibility***

Our responsibility is to opine on these financial statements based on our audit. We audited in accordance with auditing standards generally accepted in the United States of America and the financial audit standards in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require us to plan and perform the audit to reasonably assure the financial statements are free from material misstatement.

An audit requires obtaining evidence about financial statement amounts and disclosures. The procedures selected depend on our judgment, including assessing the risks of material financial statement misstatement, whether due to fraud or error. In assessing those risks, we consider internal control relevant to the Port Authority's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not to the extent needed to opine on the effectiveness of the Port Authority's internal control. Accordingly, we express no opinion. An audit also includes evaluating the appropriateness of management's accounting policies and the reasonableness of their significant accounting estimates, as well as our evaluation of the overall financial statement presentation.

We believe the audit evidence we obtained is sufficient and appropriate to support our audit opinions.

***Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles***

As described in Note 1 of the financial statements, the Port Authority prepared these financial statements using the accounting basis permitted by the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D), which is an accounting basis other than accounting principles generally accepted in the United States of America (GAAP), to satisfy these requirements.

Although the effects on the financial statements of the variances between the regulatory accounting basis and GAAP are not reasonably determinable, we presume they are material.

Though the Port Authority does not intend these statements to conform to GAAP, auditing standards generally accepted in the United States of America require us to include an adverse opinion on GAAP. However, the adverse opinion does not imply the amounts reported are materially misstated under the accounting basis Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D) permit. Our opinion on this accounting basis is in the *Opinion on Regulatory Basis of Accounting* paragraph below.

***Adverse Opinion on U.S. Generally Accepted Accounting Principles***

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles* paragraph, the financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the Port Authority as of December 31, 2015 and 2014, or changes in financial position thereof for the years then ended.

***Opinion on Regulatory Basis of Accounting***

In our opinion, the financial statements referred to above present fairly, in all material respects, the cash balances of the Port Authority of Eastlake, Ohio, Lake County as of December 31, 2015 and 2014, and its cash receipts and disbursements for the years then ended in accordance with the financial reporting provisions Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D) permit, described in Note 1.

***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated February 28, 2017, on our consideration of the Port Authority's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. That report describes the scope of our internal control testing over financial reporting and compliance, and the results of that testing, and does not opine on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Port Authority's internal control over financial reporting and compliance.

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive style with a large, looping "D" and "Y".

**Dave Yost**  
Auditor of State  
Columbus, Ohio

February 28, 2017

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**PORT AUTHORITY EASTLAKE OHIO  
LAKE COUNTY**

**STATEMENT OF RECEIPTS, DISBURSEMENTS, AND  
CHANGES IN FUND BALANCES (CASH BASIS)  
GOVERNMENTAL FUND TYPE  
FOR THE YEARS ENDED DECEMBER 31, 2015 AND 2014**

	<b>General Fund</b>	
	<b>2015</b>	<b>2014</b>
<b>Cash Receipts:</b>		
Intergovernmental	\$113,250	\$13,288
Licenses, Permits, and Fees	52,520	35,556
Earnings on Investments	2	6
Miscellaneous	4,718	15
	170,490	48,865
<b>Cash Disbursements:</b>		
Current:		
General Government	146,178	66,178
	24,312	(17,313)
Net Change in Fund Cash Balances		
Fund Cash Balances, January 1	25,751	43,064
	50,063	25,751
<b>Fund Cash Balances, December 31</b>		
Unassigned	50,063	25,751
	50,063	25,751
<i>Fund Cash Balances, December 31</i>	<b>\$50,063</b>	<b>\$25,751</b>

The notes to the financial statements are an integral part of this statement.

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**PORT AUTHORITY EASTLAKE, OHIO  
LAKE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2014 AND 2015**

**1. Summary of Significant Accounting Policies**

**A. Description of the Entity**

The constitution and laws of the State of Ohio establish the rights and privileges of the Port Authority Eastlake, Ohio, Lake County, (the Port Authority) as a body corporate and politic. The Port Authority operates under the direction of a seven member Board of Directors, five of which the Mayor with the consent of the Council of the City of Eastlake appoints. The Port Authority's operations involve the authorizations to purchase, construct, sell, lease, and operate docks, wharfs, piers, warehouses, and other port terminal or transportation facilities within its jurisdiction as enumerated in Ohio Revised Code Chapter 4582. The Port Authority operations also involve straightening, deepening, and improving any canal, channel, river, stream, or other water course or way that may be necessary or proper in the development of the facilities of the Port Authority as enumerated in Ohio Revised Code Chapter 4582.

The Port Authority's management believes these financial statements present all activities for which the Port Authority is financially accountable.

**B. Accounting Basis**

These financial statements follow the accounting basis permitted by the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D). This basis is similar to the cash receipts and disbursements accounting basis. The Port Authority recognizes receipts when received in cash rather than when earned, and recognizes disbursements when paid rather than when a liability is incurred. Budgetary presentations report budgetary expenditures when a commitment is made (i.e., when an encumbrance is approved.

These statements include adequate disclosure of material matters, as the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D) permit.

**C. Deposits and Investments**

The Port Authority's accounting basis does not include investments as assets. This basis does not record disbursements for investment purchases or receipts for investment sales. This basis records gains or losses at the time of sale as receipts or disbursements, respectively. During 2014 and 2015, the Port Authority had only a checking and savings account.

**D. Fund Accounting**

The Port Authority uses fund accounting to segregate cash and investments that are restricted as to use. The Port Authority classifies all its activities into the following fund type:

**General Fund**

The General Fund reports all financial resources except those required to be accounted for in another fund.

PORT AUTHORITY EASTLAKE OHIO  
LAKE COUNTY

NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2014 AND 2015  
(Continued)

1. **Summary of Significant Accounting Policies (Continued)**

**E. Fund Balance**

The fund balance is divided into five classifications based primarily on the extent to which the Port Authority must observe constraints imposed upon the use of its governmental-fund resources. The classifications are as follows:

**1. Non-spendable**

The Port Authority classifies assets as non-spendable when legally or contractually required to maintain the amounts intact.

**2. Restricted**

Fund balance is *restricted* when constraints placed on the use of resources are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or is imposed by law through constitutional provisions.

**3. Committed**

The Board can *commit* amounts via formal action (resolution). The Port Authority must adhere to these commitments unless the Board amends the resolution. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed to satisfy contractual requirements.

**4. Assigned**

Assigned fund balances are intended for specific purposes but do not meet the criteria to be classified as *restricted* or *committed*. Governmental funds other than the general fund report all fund balances as *assigned* unless they are restricted or committed. In the general fund, *assigned* amounts represent intended uses established by the Board or an Authority official delegated that authority by resolution, or by State Statute.

**5. Unassigned**

Unassigned fund balance is the residual classification for the general fund and includes amounts not included in the other classifications. In other governmental funds, the unassigned classification is used only to report a deficit balance.

The Port Authority applies restricted resources first when expenditures are incurred for purposes for which either restricted or unrestricted (committed, assigned, and unassigned) amounts are available. Similarly, within unrestricted fund balance, committed amounts are reduced first followed by assigned, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

**PORT AUTHORITY EASTLAKE OHIO  
LAKE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2014 AND 2015  
(Continued)**

**2. Equity in Pooled Deposits**

The Port Authority maintains a deposit pool all funds use. The Ohio Revised Code prescribes allowable deposits and investments. The carrying amount of deposits at December 31 was as follows:

	2015	2014
Demand deposits	\$37,293	\$7,984
Other time deposits (savings and NOW accounts)	12,770	17,767
Total deposits	\$50,063	\$25,751

**Deposits:** Deposits are insured by the Federal Depository Insurance Corporation.

**3. Budgetary Activity**

Budgetary activity for the years ended 2015 and 2014 follows:

2015 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$67,130	\$170,490	(\$103,360)
	\$67,130	\$170,490	(\$103,360)

2015 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$79,215	\$146,178	(\$66,963)
	\$79,215	\$146,178	(\$66,963)

2014 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$64,730	\$48,850	\$15,880
	\$64,730	\$48,850	\$15,880

2014 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$79,015	\$66,178	\$12,837
	\$79,015	\$66,178	\$12,837

During 2015 and 2014 the Port Authority did not comply with certain budgetary requirements specified required by the Ohio Revised Code.

**PORT AUTHORITY EASTLAKE OHIO  
LAKE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2014 AND 2015  
(Continued)**

**4. Retirement System**

The Port Authority's employees belong to the Ohio Public Employees Retirement System (OPERS). OPERS is a cost-sharing, multiple-employer plan. The Ohio Revised Code prescribes the Plan's retirement benefits, including postretirement healthcare and survivor and disability benefits to participants.

The Ohio Revised Code also prescribes contribution rates. For 2015 and 2014, OPERS members contributed 10% of their gross salaries and the Port Authority contributed an amount equaling 14%, respectively of participants' gross salaries. The Port Authority has paid all contributions required through December 31, 2015.

**5. Risk Management**

**Commercial Insurance**

The Port Authority has obtained commercial insurance for the following risks:

- Errors and omissions



# Dave Yost • Auditor of State

## INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS REQUIRED BY GOVERNMENT AUDITING STANDARDS

Port Authority Eastlake, Ohio  
Lake County  
35150 Lakeshore Boulevard  
Eastlake, Ohio 44095

To the Board of Directors:

We have audited in accordance with auditing standards generally accepted in the United States and the Comptroller General of the United States' *Government Auditing Standards*, the financial statements of the cash balances, receipts, and disbursements by fund type of the Port Authority of Eastlake, Ohio, Lake County, (the Port Authority) as of and for the years ended December 31, 2015 and 2014, and the related notes to the financial statements and have issued our report thereon dated February 28, 2017 wherein we noted the Port Authority followed financial reporting provisions Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D) permit.

### ***Internal Control Over Financial Reporting***

As part of our financial statement audit, we considered the Port Authority's internal control over financial reporting (internal control) to determine the audit procedures appropriate in the circumstances to the extent necessary to support our opinions on the financial statements, but not to the extent necessary to opine on the effectiveness of the Port Authority's internal control. Accordingly, we have not opined on it.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, when performing their assigned functions, to prevent, or detect and timely correct misstatements. A *material weakness* is a deficiency, or combination of internal control deficiencies resulting in a reasonable possibility that internal control will not prevent or detect and timely correct a material misstatement of the Port Authority's financial statements. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all internal control deficiencies that might be material weaknesses or significant deficiencies. Therefore, unidentified material weaknesses or significant deficiencies may exist. Given these limitations, we did not identify any deficiencies in internal control that we consider material weaknesses. We did identify certain deficiency in internal control, described in the accompanying schedule of findings that we consider significant deficiencies. We consider findings 2015-001 through 2015-004 to be significant deficiencies.

***Compliance and Other Matters***

As part of reasonably assuring whether the Port Authority's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect the determination of financial statement amounts. However, opining on compliance with those provisions was not an objective of our audit and accordingly, we do not express an opinion. The results of our tests disclosed instances of noncompliance or other matters we must report under *Government Auditing Standards* which are described in the accompanying schedule of findings as items 2015-001 through 2015-003.

***Port Authority's Response to Findings***

The Port Authority's responses to the findings identified in our audit are described in the accompanying schedule of findings. We did not audit the Port Authority's responses and, accordingly, we express no opinion on them.

***Purpose of this Report***

This report only describes the scope of our internal control and compliance testing and our testing results, and does not opine on the effectiveness of the Port Authority's internal control or on compliance. This report is an integral part of an audit performed under *Government Auditing Standards* in considering the Port Authority's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



**Dave Yost**  
Auditor of State  
Columbus, Ohio

February 28, 2017



**PORT AUTHORITY OF EASTLAKE, OHIO  
LAKE COUNTY**

**SCHEDULE OF FINDINGS  
DECEMBER 31, 2015 AND 2014**

**FINDING NUMBER 2015-001**

**Noncompliance Finding / Significant Deficiency – Purchase Certification**

**Ohio Rev. Code §5705.41(D)(1)** prohibits a subdivision or taxing entity from making any contract or ordering any expenditure of money unless a certificate signed by the fiscal officer is attached thereto. The fiscal officer must certify the amount required to meet any such contract or expenditure has been lawfully appropriated and is in the treasury, or is in the process of collection to the credit of an appropriate fund free from any previous encumbrance.

There are several exceptions to the standard requirement stated above that a fiscal officer's certificate must be obtained prior to a subdivision or taxing authority entering into a contract or order involving the expenditure of money. The main exceptions are: "then and now" certificates, blanket certificates, and super blanket certificates, which are provided for in sections 5705.41(D)(1) and 5705.41(D)(3), respectively, of the Ohio Revised Code.

1. "Then and Now" certificate – If the fiscal officer can certify that both at the time the contract or order was made ("then"), and at the time the fiscal officer is completing the certification ("now"), that sufficient funds were available or in the process of collection, to the credit of a proper fund, properly appropriated and free from any previous encumbrance, the Port Authority can authorize the drawing of a warrant for the payment of the amount due. The Port Authority has thirty days from the receipt of the "then and now" certificate to approve payment by ordinance or resolution. Amounts of less than \$3,000 may be paid by the fiscal officer without a resolution or ordinance upon completion of the "then and now" certificate, provided the expenditure is otherwise lawful. This does not eliminate any otherwise applicable requirement for approval of expenditures by the Port Authority.
2. Blanket Certificate – Fiscal officers may prepare "blanket" certificates for a certain sum of money not in excess of an amount established by resolution or ordinance adopted by a majority of the members of the legislative authority against any specific line item account over a period not running beyond the end of the current fiscal year. The blanket certificates may, but need not, be limited to a specific vendor. Only one blanket certificate may be outstanding at one particular time for any one particular line item appropriation.
3. Super Blanket Certificate – The Port Authority may also make expenditures and contracts for any amount from a specific line-item appropriation account in a specified fund upon certification of the fiscal officer for most professional services, fuel, oil, food items, and any other specific recurring and reasonably predictable operating expense. This certification is not to extend beyond the current year. More than one super blanket certificate may be outstanding at a particular time for any line item appropriation.

The Port Authority has not developed the use of purchase orders (expenditure certifications). Failure to properly certify the availability of funds can result in overspending funds and negative cash fund balances. Unless the exceptions noted above are used, prior certification is not only required by statute but is a key control in the disbursement process to assure that purchase commitments receive prior approval.

**FINDING NUMBER 2015-001 – (Continued)**

The Port Authority should implement a purchase order process to help ensure disbursements are properly approved by management and to ensure compliance with the aforementioned Ohio Revised Code requirements.

**Officials' Response:** The PAEO approves an annual budget. Since there are few monthly transactions the Fiscal Officer can readily see that the budget requirements are maintained. However the PAEO will comply with Ohio Code requirements and initiate procedures to include purchase certification.

**FINDING NUMBER 2015-002**

**Noncompliance Finding / Significant Deficiency – Public Records**

**Ohio Rev. Code § 149.351 (A)** indicates all records are the property of the public office concerned and shall not be removed, destroyed, mutilated, transferred, or otherwise damaged or disposed of, in whole or in part, except as provided by law or under the rules adopted by the records commissions provided for under sections 149.38 to 149.42 of the Revised Code.

Management is responsible for implementing and maintaining an internal control system designed to enable management to determine the accuracy of the Port Authority's financial statement transactions. Also, management is responsible for developing and maintaining complete and accurate financial records. For payroll disbursements, internal controls should include, but not be limited to, board approval of employee pay rates, direct supervisor approval of time cards and retention of all pay period calculations for review by management.

Our testing noted the following:

- All six payroll disbursements tested did not have time sheets supporting the number of hours for which the employees were compensated nor a salary or wage notice supporting the pay rates;
- Three of six payroll disbursements tested did not have notice of the deductions taken from the employee's gross pay;
- Two of six payroll disbursements tested did not have any supporting documentation for the pay period's calculation of pay;
- Four of twelve board meetings in 2014 had no minutes or any proof that there was no meeting held that month;
- Three of twenty-six non-payroll disbursements tested did not have any supporting invoices for the amount paid.

We were able to perform alternative procedures to test the Port Authority's disbursements.

Failure to maintain supporting documentation for all transactions hinders management's ability to ensure the Port Authority's funds are being expended for proper public purposes and may lead to financial statement and other accounting errors.

The Port Authority should implemented policies and procedures to ensure all public records are properly maintained. Record disposals should only be made in accordance with an approved records retention schedule.

**Officials' Response:** The PAEO has since employed a Recording Secretary whose duties have included organizing and filing prior records. These records are available in the PAEO office. The PAEO now contracts with a payroll service which provides proper payroll records. The PAEO meets monthly and minutes are recorded and archived by the Recording Secretary.

### FINDING NUMBER 2015-003

#### Noncompliance Finding / Significant Deficiency – Accounting Records

**Ohio Admin. Code § 117-2-02 (A)** requires all local public offices shall maintain an accounting system and accounting records sufficient to enable the public office to identify, assemble, analyze, classify, record and report its transactions, maintain accountability for the related assets (and liabilities, if generally accepted accounting principles apply), document compliance with finance-related legal and contractual requirements and prepare financial statements required by rule 117-2-03 of the Administrative Code.

For 2014 and the first three months of 2015, the Port Authority maintained manual accounting records. Due to the condition of these accounting records, management was initially unable to prepare financial statements pursuant to Ohio Admin. Code § 117-2-02(A). The Port Authority's bookkeeper subsequently reconstructed the accounting records and prepared financial statements. This reconstruction process significantly delayed the completion of the Port Authority's required financial statement audit.

Failure to maintain required accounting records inhibits management's ability to monitor the Port Authority's financial activity and prepare accurate financial statements.

The Port Authority should maintain an accounting system which enables the accurate preparation of financial statements.

**Officials' Response:** As mentioned above the PAEO, in order to meet the audit requirements did have financial records reconstructed but it should be recognized this was done at considerable expense. The PAEO had earlier recognized the deficiency in accounting procedures and has purchased its own computer and software system to more accurately maintain and report its finances.

### FINDING NUMBER 2015-004

#### Significant Deficiency – Fee Receipts

Management is responsible for implementing and maintaining an internal control system designed to enable management to determine the accuracy of the District's financial statement transactions. Also, management is responsible for developing and maintaining complete and accurate financial records. For cash receipts, common internal controls include, but are not limited to, board approved policies for the collection, safeguarding and deposit of funds; documentation of receipt dates; and use and retention of duplicate pre-numbered receipts.

**Ohio Rev. Code § 9.38** requires public monies to be deposited with the treasurer or designated depository on the next business day following the day of receipt. If the total amount of the public moneys received does not exceed one thousand dollars, the person may deposit the moneys on the next business day following the day of receipt, unless the public office of which that person is a public official adopts a policy permitting a different time period, not to exceed three business days next following the day of receipt, for making such deposits, and the person is able to safeguard the moneys until such time as the moneys are deposited.

Various marinas along with the Harbor Master collect sticker fees, boat ramp fees and fishing pier fees for the Port Authority. However, the following key internal controls were not implemented for the safeguarding of these receipts:

- Procedures for the safeguarding and depositing of money.
- Procedures to properly document receipt collection dates.
- Procedures to use duplicate receipt book for fishing pier fee collections
- Retention of duplicate pre-numbered sticker cards provided marinas for boat ramp and other fee collections.

**FINDING NUMBER 2015-004 – (Continued)**

Failure to document receipt dates makes it difficult for management to ensure all receipts collected are recorded in the financial statements and deposited with the Port Authority's financial institution in accordance with the requirements specified in Ohio Revised Code Section 9.38. Additionally, failure to implement key internal controls over receipts increases the risk of lost or stolen receipts and financial statement errors.

The Port Authority should implement key internal controls for the collection of receipts.

**Officials' Response:** The PAEO is presently pursuing potential concessionaires and revising contracts for them. This presents an opportunity to improve procedures for the concessionaire and the PAEO for handling cash collections and deposits.

PORT AUTHORITY OF EASTLAKE, OHIO  
LAKE COUNTY

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
DECEMBER 31, 2015 AND 2014

Finding Number	Finding Summary	Status	Additional Information
2013-001	<b>Noncompliance/Material Weakness – Ohio Rev. Code § 5705.41(D):</b> Purchase order (fiscal officer certifications) were not used for any tested disbursements.	Not Corrected	See Finding 2015-001
2013-002	<b>Material Weakness – Sticker and Fine Receipts:</b> Supporting documentation for sticker and fine receipts was not maintained.	Not Corrected	See Finding 2015-004

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# Dave Yost • Auditor of State

PORT AUTHORITY OF EASTLAKE OHIO

LAKE 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  
MARCH 16, 2017