



OHIO AUDITOR OF STATE
KEITH FABER



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

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Port Authority of Eastlake Ohio, Lake County, Ohio, (the Port Authority) for the years ended December 31, 2019 and 2018.

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 years ended December 31, 2019 and 2018.

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.

Based on the results of our procedures, we found the following significant compliance issues to report.

Current Year Observations

1. **Ohio Rev. Code § 149.43(B)(2)** To facilitate broader access to public records, a public office or the person responsible for public records shall organize and maintain public records in a manner that they can be made available for inspection or copying in accordance with division (B) of this section. A public office also shall have available a copy of its current records retention schedule at a location readily available to the public. The Port Authority does not have a current records retention schedule readily available to the public.

We recommend The Port Authority should create a record retention schedule and have to document readily available for the public to view.

Current Observations – (Continued)

2. **Ohio Rev. Code § 149.43(E)(2)** The public office shall distribute the public records policy adopted by the public office under division (E)(1) of this section to the employee of the public office who is the records custodian or records manager or otherwise has custody of the records of that office. The public office shall require that employee to acknowledge receipt of the copy of the public records policy. The public office shall create a poster that describes its public records policy and shall post the poster in a conspicuous place in the public office and in all locations where the public office has branch offices. The public office may post its public records policy on the internet web site of the public office if the public office maintains an internet web site. A public office that has established a manual or handbook of its general policies and procedures for all employees of the public office shall include the public records policy of the public office in the manual or handbook. The port authority does not have a poster in place describing the public records policy in its office or branch offices.

The Port Authority should create a poster displaying the public records policy and post in all offices.



Keith Faber
Auditor of State
Columbus, Ohio

April 28, 2020

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PORT AUTHORITY 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
MAY 12, 2020**