



OHIO AUDITOR OF STATE
KEITH FABER



OHIO AUDITOR OF STATE KEITH FABER



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BASIC AUDIT REPORT

Harrison Regional Airport Authority
Harrison County
43000 Airport Road
Cadiz, Ohio 43907

We have completed certain procedures in accordance with Ohio Rev. Code § 117.01(G) to the accounting records and related documents of the Harrison Regional Airport Authority, Harrison County, Ohio (the Authority), for the years ended December 31, 2020 and 2019.

Our procedures were designed solely to satisfy the audit requirements of Ohio Rev. Code § 117.11(A). Because our procedures were not designed to opine on the Authority's financial statements, we did not follow *generally accepted auditing standards*. We do not provide any assurance on the Authority's financial statements, transactions or balances for the years ended December 31, 2020 and 2019.

The Authority's management is responsible for preparing and maintaining its accounting records and related documents. Our responsibility under Ohio Rev. Code § 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 the Authority did not have a public records policy in accordance with **Ohio Rev. Code § 149.43(E) (2)**. Adoption of a public records policy will set the guidelines for public records for the Authority. The Authority should adopt a public records policy in accordance with the aforementioned Ohio Revised Code. The Authority should also designate a records custodian and provide the records custodian with copy of the public records policy and obtain written acknowledgement that the records custodian has been provided the policy. The Authority should also display a poster describing its public records policy displayed conspicuously in all branches of the Authority.
2. We noted the Authority did not have a records retention policy as required by **Ohio Rev. Code § 149.43(B) (2)**. Adoption of a records retention policy will establish guidelines for the retention and disposal of public records. The Authority should adopt a records retention policy as required by the Ohio Revised Code.

A handwritten signature in black ink that reads "Keith Faber". The signature is written in a cursive style with a large, prominent "K" and "F".

Keith Faber
Auditor of State
Columbus, Ohio

November 16, 2021

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HARRISON REGIONAL AIRPORT AUTHORITY

HARRISON COUNTY

AUDITOR OF STATE OF OHIO CERTIFICATION

This is a true and correct copy of the report, which is required to be filed pursuant to Section 117.26, Revised Code, and which is filed in the Office of the Ohio Auditor of State in Columbus, Ohio.



Certified for Release 11/30/2021

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This report is a matter of public record and is available online at
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