



OHIO AUDITOR OF STATE
KEITH FABER



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INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

Put-in-Bay Township Port Authority
Ottawa County
1494 Langram Road, P.O. Box 278
Put-In-Bay, Ohio 43456-0278

We have performed the procedures enumerated below on Put-in-Bay Township Port Authority, Ottawa County, Ohio's (the Port Authority) receipts, disbursements and balances recorded in the cash-basis accounting records for the year ended December 31, 2020, and certain compliance requirements related to these transactions and balances, included in the information provided to us by the management of the Port Authority. The Port Authority is responsible for the receipts, disbursements and balances recorded in the cash-basis accounting records for the year ended December 31, 2020 and certain compliance requirements related to these transactions and balances included in the information provided to us by the Port Authority.

The Board of Trustees and the management of the Port Authority have agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of providing assistance in the evaluation of the Port Authority's receipts, disbursements and balances recorded in its cash-basis accounting records for the year ended December 31, 2020, and certain compliance requirements related to these transactions and balances. No other party acknowledged the appropriateness of the procedures. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of the report and may not meet the needs of all users of the report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes. The sufficiency of the procedures is solely the responsibility of the parties specified in the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

For the purposes of performing these procedures, this report only describes exceptions exceeding \$10.

The procedures and the associated findings are as follows:

Cash and Investments

1. We recalculated the December 31, 2020 bank reconciliations. We found no exceptions.
2. We agreed the agreed the January 1, 2020 beginning fund balance recorded in the General Ledger Report to the December 31, 2019 balance in the prior year audited statement. We found no exceptions.
3. We agreed the totals per the bank reconciliations to the December 31, 2020 fund cash balance reported in the General Ledger Report and the financial statement filed by the Port Authority in the Hinkle System. The amounts agreed between the reconciliations and the General Ledger Report. The amounts did not agree between the bank reconciliations and the Hinkle System. The reconciled bank balances exceeded the Hinkle System balance by \$36.

4. We confirmed the December 31, 2020 bank account balances with the Port Authority's financial institutions. We found no exceptions. We also agreed the confirmed balances to the amounts appearing in the December 31, 2020 bank reconciliations without exception.
5. We selected five reconciling debits (such as outstanding checks) from the December 31, 2020 bank reconciliations:
 - a. We traced each debit to the subsequent January bank statement. We found no exceptions.
 - b. We traced the amounts and dates to the Reconciliation Report and determined the debits were dated prior to December 31. There were no exceptions.

Property Taxes, Intergovernmental, and Other Confirmable Cash Receipts

1. We selected a total of five receipts from the *Statement of Semiannual Apportionment of Taxes and State Distribution Transaction List (DTL)* for 2020.
 - a. We compared the amount from the above named reports to the amount recorded in the General Ledger Report. The amounts agreed.
 - b. We inspected the General Ledger Report to determine whether the receipt was recorded in the proper year. The receipt was recorded in the proper year. We found no exceptions.
2. We inspected the General Ledger Report to determine whether it included two real estate tax receipts for 2020. The General Ledger Report included the proper number of tax receipts.
3. We confirmed the individual amounts paid from the Federal Aviation Administration (the FAA) to the Port Authority during 2020 with the FAA. We found no exceptions. We also inspected the General Ledger Report to determine whether the receipts were recorded in the proper year. We found no exceptions.

Other Receipts

We selected ten other receipts from the year ended December 31, 2020 and:

- a. Agreed the receipt amount in the General Ledger Report to supporting documentation. The amounts agreed.
- b. Confirmed the amounts charged complied with rates in force during the period, where applicable. We found no exceptions.
- c. Inspected the General Ledger Report to determine the receipt was recorded in the proper year. We found no exceptions.

Debt

1. The prior audit documentation disclosed no debt outstanding as of December 31, 2019.
2. We inquired of management and inspected the General Ledger Report for evidence of debt issued during 2020 or debt payment activity during 2020. There were no new debt issuances, nor any debt payment activity during 2020.

Non-Payroll Cash Disbursements

We selected ten disbursements from the General Ledger Report for the year ended December 31, 2020 and determined whether:

- a. The disbursements were for a proper public purpose. We found no exceptions.
- b. The check number, date, payee name and amount recorded on the returned, canceled check agreed to the check number, date, payee name and amount recorded in the General Ledger Report and to the names and amounts on the supporting invoices. We found no exceptions.

Compliance - Budgetary

1. Ohio Rev. Code § 5705.41(B) prohibits expenditures (disbursements plus certified commitments) from exceeding appropriations. We compared total expenditures to total approved appropriations (Ohio Rev. Code §§ 5705.38 and 5705.40) plus any carryover appropriations for the year ended December 31, 2020. We observed no instances in which expenditures exceeded appropriations.
2. We inspected interfund transfers from the 2020 General Ledger Report for compliance with Ohio Rev. Code §§ 5705.14 - .16. We found no evidence of transfers these Sections prohibit, or for which Ohio Rev. Code § 5705.16 would require approval by the Tax Commissioner.
3. We inspected the General Ledger Report for the year ended December 31, 2020 for evidence of a negative cash fund balance. There were no instances of a negative cash fund balance.

Sunshine Law Compliance

1. We obtained and inspected the Port Authority's Public Records Policy to determine the policy was in accordance with Ohio Rev. Code §§ 149.43(E)(2) and 149.43(B)(7)(c) and did not limit the number of responses that may be made to a particular person, limit the number of responses during a specified period of time, or establish a fixed period of time before it will respond unless that period is less than eight hours. We found no exceptions.
2. We inquired with Port Authority management and determined that the Port Authority did not have any public records requests (completed, denied, or redacted) during the engagement period.
3. We inquired whether the Port Authority had a records retention schedule, and observed that it was readily available to the public as required by Ohio Rev. Code § 149.43(B)(2). We found no exceptions.
4. We inspected written evidence that the Public Records Policy was provided to the records custodian/manager as required by Ohio Rev. Code § 149.43(E)(2). We found no exceptions.
5. We inquired with Port Authority management and determined that the Port Authority did not have a policy manual during the engagement period therefore the Public Records Policy could not be included as required by Ohio Rev. Code § 149.43(E)(2).
6. We observed that the Port Authority's poster describing its Public Records Policy was displayed conspicuously in all branches of the Port Authority as required by Ohio Rev. Code § 149.43(E)(2). We found no exceptions.
7. We inquired with Port Authority management and determined that the Port Authority did not have any applications for record disposal submitted to the Records Commission during the engagement period.
8. We inquired with Port Authority management and determined that the Port Authority did not have any elected officials subject to the Public Records Training requirements during the engagement period as required by Ohio Rev. Code §§ 149.43(E)(1) and 109.43(B).
9. We inspected the public notices for the public meetings held during the engagement period and determined the Port Authority notified the general public and news media of when and where meetings during the engagement period were to be held as required by Ohio Rev. Code § 121.22(F). We found no exceptions.

10. We inspected the minutes of public meetings during the engagement period in accordance with Ohio Rev. Code § 121.22(C) and determined whether they were:
- Prepared - a file is created following the date of the meeting.
 - Filed - placed with similar documents in an organized manner.
 - Maintained - retained, at a minimum, for the engagement period
 - Open to public inspection - available for public viewing or request.
- We found no exceptions.

11. We inspected the minutes from the engagement period in accordance with Ohio Rev. Code § 121.22(G) and determined the following:
- Executive sessions were only held at regular or special meetings.
 - The purpose for the meetings and going into an executive session (when applicable) correlated with one of the matters listed in Ohio Rev. Code § 121.22(G).
 - Formal governing board actions were adopted in open meetings.
- We found no exceptions.

Other Compliance

1. Ohio Rev. Code § 117.38 requires port authorities to file their financial information in the Hinkle System within 60 days after the close of the fiscal year. This statute also permits the Auditor of State to extend the deadline for filing a financial report and establish terms and conditions for any such extension. Auditor of State established policies, regarding the filing of complete financial statements, as defined in AOS Bulletin 2015-007 in the Hinkle System. We confirmed the Port Authority filed its complete financial statement, as defined by AOS Bulletin 2015-007 and Auditor of State established policy within the allotted timeframe for the year ended December 31, 2020 in the Hinkle System. Financial information was filed on April 5, 2021 which was not within the allotted timeframe.
2. For all credit card accounts we obtained:
- copies of existing internal control policies,
 - a list of authorized users, and
 - a list of all credit card account transactions.
- a. We inspected the established policy obtained above and determined it is:
- in compliance with the HB 312 statutory requirements, and
 - implemented by the Port Authority.
- We found no exceptions.
- b. We selected one credit card transaction from each credit card account for testing. For selected transactions we inspected documentation to determine that:
- Use was by an authorized user within the guidelines established in the policy, and
 - Each transaction was supported with original invoices and for a proper public purpose.
- We found no exceptions.
- c. We selected three credit card statements from each credit card account for testing. For selected statements we inspected documentation to determine that:
- No unpaid beginning balance was carried forward to the current billing cycle,
 - Ending statement balance was paid in full, and
 - Statement contained no interest or late fees.
- We found no exceptions.

We were engaged by the Port Authority to perform this agreed-upon procedures engagement and conducted our engagement in accordance with the attestation standards established by the AICPA and the Comptroller General of the United States' *Government Auditing Standards*. We were not engaged to, and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the Port Authority's receipts, disbursements, balances and compliance with certain laws and regulations. Accordingly, we do not express an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the Port Authority and to meet our ethical responsibilities, in accordance with the ethical requirements established by the Comptroller General of the United States' *Government Auditing Standards* related to our agreed upon procedures engagement.



Keith Faber
Auditor of State
Columbus, Ohio

October 18, 2021

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OHIO AUDITOR OF STATE KEITH FABER



PUT-IN-BAY TOWNSHIP PORT AUTHORITY

OTTAWA 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 11/4/2021

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