



**WYANDOT COUNTY REGIONAL AIRPORT AUTHORITY  
WYANDOT COUNTY**

**BASIC AUDIT**

**FOR THE YEARS ENDED DECEMBER 30, 2021-2020**



# OHIO AUDITOR OF STATE KEITH FABER



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## BASIC AUDIT REPORT

Wyandot County Regional Airport Authority  
Wyandot County  
10423 County Highway 42  
Upper Sandusky, Ohio 43351

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of Wyandot County Regional Airport Authority, Wyandot County, Ohio (the Airport) for the years ended December 31, 2021 and 2020.

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 Airport's financial statements, we did not follow *generally accepted auditing standards*. We do not provide any assurance on the Airport's financial statements, transactions or balances for the years ended December 31, 2021 and 2020.

The Airport'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 or accounting issues to report.

### Current Year Observations

1. The Airport has not adopted a public records policy. **Ohio Rev. Code § 149.43(E)(2)** requires all public offices to adopt a public records policy. In adopting a public records policy under this division, a public office may obtain guidance from the model public records policy developed and provided to the public office by the attorney general under Ohio Rev. Code § 109.43. Failure to adopt a public records policy could lead to noncompliance with the Ohio Public Records Act when handling public records requests. The Airport should adopt a public records policy and could choose to model it after the example published by the Ohio Attorney General.
2. We noted the Airport does not have an adopted records retention schedule policy. It therefore cannot have a copy of said policy available to the public. **Ohio Rev. Code § 149.43(B)(2)** states, in part, a public office also "shall have available a copy of its current records retention schedule at a location readily available to the public." Failure to have and follow a records retention schedule could result in public records being disposed of prematurely. The Airport should implement procedures to ensure the appropriate policy is approved to help avoid issues with public records requests.

The Ohio History Connection provides suggested records retention schedules to aid local governments in creating and adopting their own records retention schedule. Information regarding these model retention schedules is available at the following web address:

<https://www.ohiohistory.org/learn/archives-library/state-archives/local-government-records-program/local-government-records-publications-amp-forms>.



Keith Faber  
Auditor of State  
Columbus, Ohio

August 22, 2022

# OHIO AUDITOR OF STATE KEITH FABER



**WYANDOT COUNTY REGIONAL AIRPORT AUTHORITY**

**WYANDOT 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 9/1/2022**

88 East Broad Street, Columbus, Ohio 43215  
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This report is a matter of public record and is available online at  
[www.ohioauditor.gov](http://www.ohioauditor.gov)