



Dave Yost • Auditor of State



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August 22, 2018

Williams County Regional Port Authority
Williams County
5373 County Road 12
Bryan, Ohio 43506

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Williams County Regional Port Authority, Williams County, Ohio (the Port Authority) for the years ended December 31, 2017 and 2016.

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, 2017 and 2016.

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 issue to report.

Current Year Observation

Ohio Rev. Code §117.38 requires that each public office shall file a financial report for each fiscal year. The auditor of state may prescribe forms by rule or may issue guidelines for such reports. The report shall be filed with the auditor of state within sixty days after the close of the fiscal year, except that public offices reporting pursuant to generally accepted accounting principles shall file their reports within one hundred fifty days after the close of the fiscal year. The Port Authority's financial reports for the years ending December 31, 2017 and 2016 were filed on June 4, 2018 and June 26, 2018, respectively. These were due on March 1, 2018 and March 1, 2017. Failure to file reports by the required date could result in penalties of \$25 per day up to a maximum of \$750. The Port Authority should file its annual reports with the auditor of state by the required due date.

A handwritten signature in black ink that reads "Dave Yost".

Dave Yost
Auditor of State

August 22, 2018

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WILLIAMS COUNTY REGIONAL PORT AUTHORITY

WILLIAMS 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
SEPTEMBER 6, 2018**