



OHIO AUDITOR OF STATE
KEITH FABER



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BASIC AUDIT REPORT

Logan County Port Authority
Logan County
Bellefontaine, Ohio 43311

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Logan County Port Authority, Logan County, (the Authority) for the periods ended December 23, 2020 and December 31, 2019.

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 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 periods ended December 23, 2020 and December 31, 2019.

The 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 or accounting issues to report.

Current Year Observations

1. We noted the Authority filed its 2019 annual financial report on September 21, 2020; however, the deadline was June 29, 2020. **Ohio Rev. Code §117.38** states, in part, "each public office, other than a state agency, shall file a financial report for each fiscal year. The auditor of state may prescribe forms by rule or may issue guidelines, or both, for such reports. If the auditor of state has not prescribed a rule regarding the form for the report, the public office shall submit its report on the form utilized by the public office. The report shall be certified by the proper officer or board and 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 auditor of state may extend the deadline for filing a financial report and establish terms and conditions for any such extension."
2. We noted the Authority did not perform bank reconciliations during the audit period. The monthly bank reconciliation serves as a basic control to verify accuracy and completeness of the Authority's recording of receipts and expenditures. Failure to maintain accurate monthly bank reconciliations increases the possibility the Authority would not promptly detect errors or funds being altered, lost, or stolen. Our prior audit also reported this deficiency.

3. We noted actual disbursements, in 2019, exceeded appropriations. We also noted budget to actual information was not prepared and/or maintained to monitor financial activity of the Authority. **Ohio Rev. Code § 5705.28 (B)(2)(b)** states except for this section and sections 5705.36, 5705.38, 5705.40, 5705.41, 5705.43, 5705.44, and 5705.45 of the Revised Code, a taxing unit that does not levy a tax is not a taxing unit for purposes of Chapter 5705 of the Revised Code. Documents prepared in accordance with such sections are not required to be filed with the county auditor or county budget commission. **Ohio Rev. Code §5705.41(B)**, states no subdivision or taxing unit shall make any expenditure of money unless it has been appropriated. Our prior audit also reported this deficiency.

4. We noted the Authority did not have an approved public records policy and/or poster. **Ohio Rev. Code §149.43(E)(2)**, states, "all public offices shall adopt a public records policy in compliance with this section for responding to public records requests. 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 section 109.43 of the Revised Code. Except as otherwise provided in this section, the policy may not limit the number of public records that the public office will make available to a single person, may not limit the number of public records that it will make available during a fixed period of time, and may not establish a fixed period of time before it will respond to a request for inspection or copying of public records, unless that period is less than eight hours. The public office shall distribute the public records policy adopted by the public office under this division 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."



Keith Faber
Auditor of State
Columbus, Ohio
June 29, 2021

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LOGAN COUNTY PORT AUTHORITY

LOGAN 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 7/13/2021

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This report is a matter of public record and is available online at
www.ohioauditor.gov