



OHIO AUDITOR OF STATE
KEITH FABER



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Morgan County Regional Airport Authority
Morgan County
995 Airport Road
McConnelsville, Ohio 43756

We have completed certain procedures in accordance with Ohio Rev. Code § 117.01(G) to the accounting records and related documents of the Morgan County Regional Airport Authority, Morgan County, Ohio (the Airport 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 Airport Authority's financial statements, we did not follow *generally accepted auditing standards*. We do not provide any assurance on the Airport Authority's financial statements, transactions or balances for the years ended December 31, 2020 and 2019.

The Airport 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. **Ohio Rev. Code § 149.43(B)(2)** requires the Airport Authority to have available a copy of its current records retention schedule at a location readily available to the public. The Airport Authority has not adopted a records retention schedule. The Airport Authority should establish a records retention policy.
2. The Airport Authority has not adopted a public records policy in accordance with **Ohio Rev. Code § 149.43(E)(2)**. The Airport Authority should adopt a public records policy with the aforementioned Ohio Revised Code.
3. **Ohio Rev. Code § 121.22(F)** provides that every public body, by rule, shall establish a reasonable method whereby any person may determine the time and place of all regularly scheduled meetings and the time, place, and purpose of all special meetings. The Airport Authority did not adopt a reasonable method to notify the public or news media of its public meetings due to an oversight by management. The Airport Authority's management should take appropriate action to ensure that proper notification is made for all meetings of the Airport Authority.

Current Status of Matters Reported in our Prior Engagement

4. **Ohio Rev. Code § 117.38** provides that cash-basis entities must file annual reports with the Auditor of State within 60 days of the fiscal year end. The Auditor of State may extend the deadline for filing a financial report and establish terms and conditions for any such extension. The Airport Authority did not file its 2019 annual financial report until February 3, 2021 with the Auditor of State. No extension was obtained. Our prior engagement noted the Airport Authority failed to file their 2018 and 2017 annual financial report within the allotted 60 days. The Airport Authority should submit the Annual Financial Report each year in accordance with the aforementioned requirements.



Keith Faber
Auditor of State
Columbus, Ohio

August 23, 2021

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MORGAN COUNTY REGIONAL AIRPORT AUTHORITY

MORGAN 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 9/2/2021

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