



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



One Government Center, Suite 1420  
Toledo, Ohio 43604-2246  
(419) 245-2811 or (800) 443-9276  
NorthwestRegion@ohioauditor.gov

Port Authority of Northwestern Ohio  
Putnam County  
P.O. Box 145  
Ottawa, Ohio 45875-0145

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

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 or accounting issues to report.

## **Current Year Observation**

We noted the Port Authority does not have an adopted records retention schedule policy. 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 Port Authority shall implement procedures to provide the appropriate policy is approved to help avoid issues with public records requests.

## **Current Status of Matters Reported in our Prior Engagement**

1. In a prior audit for the years ended December 31, 2018 and 2017 we noted a material weakness in financial reporting due to errors in reporting budgetary activity in the notes to the financial statements and recording fund balance classifications as required by Governmental Accounting Standards Board Statement No. 54. We have determined this matter was corrected for 2020 and 2019.
2. In a prior audit for the years ended December 31, 2018 and 2017 we noted the Port Authority did not properly certify commitments as required by Ohio Rev. Code § 5705.41(D)(1). We have determined this matter was corrected for 2020 and 2019.

3. In a prior audit for the years ended December 31, 2018 and 2017 we noted the Port Authority had expenditures in excess of appropriations which is prohibited by Ohio Rev. Code § 5705.41(B). We have determined this matter was corrected for 2020 and 2019.



Keith Faber  
Auditor of State  
Columbus, Ohio

September 30, 2021

# OHIO AUDITOR OF STATE KEITH FABER



**PORT AUTHORITY OF NORTHWESTERN OHIO**

**PUTNAM 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 10/14/2021**

88 East Broad Street, Columbus, Ohio 43215  
Phone: 614-466-4514 or 800-282-0370

This report is a matter of public record and is available online at  
[www.ohioauditor.gov](http://www.ohioauditor.gov)