



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



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## BASIC AUDIT REPORT

The Port Authority of Jackson County  
Jackson County  
25 East South Street Suite B  
Jackson, Ohio 45640

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 Jackson County, Jackson County, Ohio, (the Authority) for the years ended December 31, 2022 and 2021.

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 years ended December 31, 2022 and 2021.

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. **Ohio Rev. Code § 117.38** provides 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.

Any public office, other than a state agency, that does not file its financial report at the time required by this section shall pay to the audit of state twenty-five dollars for each day the report remains unfiled after the filing date; provided, that the penalty payments shall not exceed the sum of seven hundred fifty dollars. The auditor of state may waive all or any part of the penalty assessed under this section upon the filing of the past due financial report.

The Authority filed the alternative HINKLE system financial statement/disclosure report for fiscal year 2022 on June 5, 2023; however, the filing was due on May 30, 2023.

**Current Year Observations (Continued)**

**1. Ohio Rev. Code § 117.38 (Continued)**

The Authority should take the necessary steps to ensure that its annual financial report is filed by the due date.

- 2. Ohio Rev. Code § 149.43(E)(2)** further requires all public offices take certain actions with regard to their public record policy. Public offices must distribute their public records policy to the employee who is the records custodian/manager or otherwise has custody of the records of that office and have that employee acknowledge receipt of the public records policy; create and display in a conspicuous place in all locations where the public office has branch offices a poster describing the public records policy; and, if the public office has a manual or handbook of its general policies and procedures for all employees, include the public records policy in that manual or handbook.

The Authority did not display a public records poster during the audit period. This could result in confusion related to records requests.

A poster describing the public records policy must be conspicuously displayed in all of the Authority's branch offices.

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

In addition to the matters reported above, our prior engagement for the years ended December 31, 2020 and 2019 also reported that the Port Authority violated Ohio Rev. Code § 149.43(B)(2) for not having a records retention schedule and Ohio Rev. Code § 149.43(E)(2) for not having a public records policy in place. These items were corrected for the years ended December 31, 2022 and 2021.



Keith Faber  
Auditor of State  
Columbus, Ohio

August 17, 2023

# OHIO AUDITOR OF STATE KEITH FABER



**THE PORT AUTHORITY OF JACKSON COUNTY  
JACKSON 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 8/29/2023**

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