



Dave Yost • Auditor of State



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Marion Port Authority
Marion County
222 W. Center Street
Marion, Ohio 43302

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Marion Port Authority, Marion County, Ohio (the Port Authority) for the years ended December 31, 2016 and 2015.

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, 2016 and 2015.

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.

Current Year Observations

1. We noted the Port Authority filed their 2016 and 2015 annual financial reports in the HINKLE system on December 11, 2017, which was not within the required deadline. Ohio Rev. Code §117.38 requires each public office to prepare an annual report and file it with the Auditor of State within sixty days after the close of the fiscal year. The Port Authority should ensure its annual report is filed in accordance with Ohio Rev. Code §117.38 each year.
2. We noted that supporting documentation was not maintained by the Port Authority for pay-in #147066 in the amount of \$3,000 from the YMCA. The Port Authority should maintain supporting documentation for all of its transactions.

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

Dave Yost
Auditor of State

January 9, 2018

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MARION PORT AUTHORITY

MARION 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
JANUARY 23, 2018**