



**FAIRFIELD COUNTY PORT AUTHORITY  
FAIRFIELD COUNTY**

**BASIC AUDIT**

**FOR THE YEARS ENDED DECEMBER 31, 2018-2017**



# OHIO AUDITOR OF STATE KEITH FABER



Fairfield County Port Authority  
Fairfield County  
Lancaster, Ohio 43130

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Fairfield County Port Authority, Fairfield County, (the Port Authority) for the years ended December 31, 2018 and 2017.

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, 2018 and 2017.

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 issue to report.

## Current Year Observations

1. **Ohio Rev. Code § 1724.05** states that public offices reporting on a cash basis must file annual reports with the Auditor of State's HINKLE system within 60 days of the close of the fiscal year end. The Port Authority did not timely file complete financial statements with the Auditor of State for the fiscal year ended December 31, 2017. Draft financial statements due March 1, 2018 were not filed until April 30, 2018. A complete filing includes annual financial statements and the notes to the financial statements. The Port Authority should file a complete financial statement report in the HINKLE system prior to the due date.

A handwritten signature in black ink that reads "Keith Faber".

Keith Faber  
Auditor of State

Columbus, Ohio

April 5, 2019