



**MORROW COUNTY REGIONAL AIRPORT AUTHORITY
MORROW COUNTY**

BASIC AUDIT

FOR THE YEARS ENDED DECEMBER 31, 2017-2016



Dave Yost • Auditor of State



Dave Yost • Auditor of State

August 29, 2018

Robert Jenkins, Fiscal Officer
Morrow County Regional Airport Authority
Morrow County
2341 State Route 314
Fredericktown, Ohio 43019

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Morrow County Regional Airport Authority, Morrow County, Ohio (the Airport) for the years ended December 31, 2017 and 2016.

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 Airport's financial statements, we did not follow *generally accepted auditing standards*. We do not provide any assurance on the Airport's financial statements, transactions or balances for the years ended December 31, 2017 and 2016.

The Airport'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 Revised Code Section 117.38 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 Airport did not file its annual report to the HINKLE system for the year ended December 31, 2016 until August 21, 2018 and for the year ended December 31, 2017 until April 12, 2018. The deadline for the Airport to file their annual financial report was March 1, 2017 and March 1, 2018, respectively.

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

Dave Yost
Auditor of State

August 29, 2018

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MORROW COUNTY REGIONAL AIRPORT AUTHORITY

MORROW 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
SEPTEMBER, 11 2018**