



OHIO AUDITOR OF STATE
KEITH FABER



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Fulton County Airport Authority
Fulton County
9460 County Road 14
Wauseon, Ohio 43516

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Fulton County Airport Authority, Fulton County, (the Airport) for the years ended December 31, 2019 and 2018.

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, 2019 and 2018.

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 issues to report.

Current Year Observations

1. The Airport doesn't enter amounts received into a receipt book. A receipt book would identify the amount, date, name of payor, purpose and other information required for revenue transactions. Such detail is important to identify and verify that the proper amounts due the Airport are received. The Airport should maintain a receipt book and enter information listed above for each amount received.
2. We noted the Airport's Fiscal officer was paid \$300 per month, but no amounts were withheld for federal income taxes, Medicare, or state income taxes. Withholding from wages for federal income tax and Medicare are required by 26, U.S.C. §3402 and §3102(a). Ohio Rev. Code Section 5747.06 requires the collection of Ohio income tax. Failing to withhold and submit these taxes could result in penalties and interest. The Airport should withhold the required federal and state amounts and consider whether any local income taxes should also be withheld. In addition, reporting of wages exceeding \$600 and amounts withhold should be made annually on IRS form W-2. This matter will be referred to the IRS for an action they deem necessary.

3. We noted the Airports Fiscal Officer was paid \$300 per month, but no amounts were withheld or submitted to the Ohio Public Employee Retirement System (OPERS). Ohio Rev. Code Section 145.03 states membership in the system is compulsory upon being employed and shall continue as long as public employment continues. Failing to withhold and submit amounts to OPERS could result in penalties and interest. The Airport should contact OPERS to add its fiscal officer as a member of the OPERS. This matter will be refer to OPERS for any action they deem necessary.



Keith Faber
Auditor of State

Columbus, Ohio

June 25, 2020

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FULTON COUNTY AIRPORT AUTHORITY

FULTON 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
JULY 14, 2020**