



OHIO AUDITOR OF STATE
KEITH FABER



OHIO AUDITOR OF STATE KEITH FABER



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BASIC AUDIT REPORT

Violet Township Port Authority
Fairfield County
Pickerington, Ohio 43147

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Violet Township Port Authority, Fairfield County, (the Port Authority) for the years ended December 31, 2020 and 2019.

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, 2020 and 2019.

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 issues to report.

Current Year Observations

1. In neither fiscal year 2020 or 2019, did the Port Authority integrate budgetary amounts into their accounting system. Failing to utilize the accounting records required by **Ohio Admin. Code 117-2-02(D)(2)** and **117-2-02(D)(3)** could result in violations of **(Ohio Rev. Code § 5705.28(B)(2)(c))** which prohibits appropriations from exceeding estimated revenue available for expense (i.e. receipts + beginning unencumbered cash) or disbursements exceeding appropriations **(Ohio Rev. Code §5705.41(B))**.
2. **Ohio Rev. Code § 5705. 28(B)(2)(c)**, "The total appropriations from each fund of a taxing unit that does not levy a tax shall not exceed the total estimated revenue available for expenditures from the fund, and appropriations shall be made from each fund only for the purposes for which the fund is established."

During both fiscal years 2019 and 2020 we identified the following violation of **Ohio Rev. Code § 5705.28(B)(2)(c)**

General Fund	2019	2020
Estimated Revenue available for expense	\$44,926	\$0
Appropriations	\$48,674	\$4,700
Appropriations exceeding revenue available for expense:	\$(3,748)	\$(4,700)

- The Treasurer did not obtain the required Fiscal Integrity Act training. We inquired with the Treasurer and inspected the Fiscal Integrity Act Portal (<http://www.ohioauditor.gov/fiscalintegrity/default.html>) to determine whether the Treasurer obtained the training required by **Ohio Rev. Code § 507.12 and § 733.81**. The Treasurer only received 2 of the required 6 hours of training for her first year.
- Ohio Rev. Code § 149.43(E)(2)** provides that every public office must have a policy in place for responding to public records requests. Generally, a public records policy cannot: (1) limit the number of public records the office will make available to a single person; (2) limit the number of public records the office will make available during a fixed period of time; and (3) establish a fixed period of time before the office will respond to a request for inspection/copying of public records unless that period is less than eight hours. However, pursuant to **Ohio Rev. Code § 149.43(B)(7)(c)**, the policy may limit the number of public records the public office will physically deliver by U.S. Mail or other delivery service to ten per month unless the person certifies to the office in writing that the person does not intend to use or forward the requested records, or the information contained in them, for commercial purposes. "Commercial" is narrowly construed and does not include reporting or gathering news, reporting or gathering information to assist citizen oversight or understanding of the operation or activities of government, or nonprofit educational research.

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 Port Authority did not have a public records policy in place to address responding to public records request. Without proper implementation of a public records policy, the Port Authority was noncompliant with all components of **Ohio Rev. Code § 149.43(E)(2)**.

- Ohio Rev. Code § 149.43(B)(2)** requires "a public office or the person responsible for public records shall organize and maintain public records in a manner that they can be made available for inspection or copying[.]" "A public office also shall have available a copy of its current records retention schedule at a location readily available to the public."

The Port Authority did not have a records retention policy in place to make readily available to the public. Without further implementation of a records retention policy, the Port Authority was noncompliant with all components of **Ohio Rev. Code § 149.43(B)(2)**.

A handwritten signature in black ink that reads "Keith Faber". The signature is written in a cursive, flowing style.

Keith Faber
Auditor of State
Columbus, Ohio

August 18, 2021

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OHIO AUDITOR OF STATE KEITH FABER



VIOLET TOWNSHIP PORT AUTHORITY

FAIRFIELD 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 9/7/2021

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This report is a matter of public record and is available online at
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