



**MORROW COUNTY REGIONAL AIRPORT AUTHORITY
MORROW COUNTY**

BASIC AUDIT

FOR THE YEARS ENDED DECEMBER 31, 2021-2020

OHIO AUDITOR OF STATE KEITH FABER



88 East Broad Street
Columbus, Ohio 43215
ContactUs@ohioauditor.gov
(800) 282-0370

BASIC AUDIT REPORT

Morrow County Regional Airport Authority
Morrow County
4679 Township Road 126
Cardington, Ohio 43315

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, (the Authority) for the years ended December 31, 2021 and 2020.

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 Authority's financial statements, we did not follow *generally accepted auditing standards*. We do not provide any assurance on the Authority's financial statements, transactions or balances for the years ended December 31, 2021 and 2020.

The 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 Observation

1. Ohio Rev. Code § 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. We noted the Authority's financial report for the years ending December 31, 2021 and 2020 were not filed on the Hinkle System until July 28, 2022. The deadline for the Authority to file their annual financial report was on March 1, 2022 and 2021 respectively.

Current Status of Matters Reported in our Prior Engagement

1. The Airport does not have a public records policy required by Ohio Rev. Code § 149.43(E)(2). Failure to maintain a public records policy could result in not properly providing records for public inspection, improperly handling of public records requests, or inadvertently providing information that is confidential and not subject to public record requests. The Airport adopted Morrow County's public record policy on December 15, 2020.
2. The Airport does not have a records retention policy required by Ohio Rev. Code § 149.43(B)(2). Failure to maintain a records retention policy could result in records being destroyed that are not permitted, or being destroyed before the permitted timeframe. The Airport adopted Morrow County's record retention policy on December 15, 2020.

3. Ohio Rev. Code § 308.04 states, in part, "The Board shall appoint and fix the compensation of a secretary-treasurer, who shall not be a member of the Board and who shall serve at the pleasure of the Board." In addition Ohio Rev. Code § 308.12 states, in part, "The secretary-treasurer of the regional airport authority shall be the fiscal officer of the regional airport authority and the custodian of its funds and records and shall assist the board of directors in such particulars as it directs in the performance of its duties.". Robert Jenkins is both a Board Member and the Fiscal Officer at the Airport. Having a current Board member serving as the Fiscal Officer of the Airport can result in a lack of independence and potential conflicts of interest. The authority hired Matt Rich as the fiscal officer via resolution on 10/20/2020.



Keith Faber
Auditor of State
Columbus, Ohio

August 15, 2022

OHIO AUDITOR OF STATE KEITH FABER



MORROW COUNTY REGIONAL AIRPORT AUTHORITY

MORROW 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 9/6/2022

88 East Broad Street, Columbus, Ohio 43215
Phone: 614-466-4514 or 800-282-0370

This report is a matter of public record and is available online at
www.ohioauditor.gov