



OHIO AUDITOR OF STATE
KEITH FABER



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BASIC AUDIT REPORT

Violet Township Port Authority
Fairfield County
Pickerington, OH 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 Authority) for the year ended December 31, 2021.

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 year ended December 31, 2021.

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 issues to report.

Current Year Observations

1. The Authority does not utilize an accounting system with the capability to integrate budgetary amounts. Failing to maintain accounting records required by **Ohio Admin. Code 117- 2-02(D)(2)** and **117-2-02(D)(3)** may 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 **Ohio Rev. Code §5705.41(B)** which prohibits disbursements exceeding appropriations.
2. **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. The Port Authority did not file complete financial statements with the Auditor of State for fiscal year ended December 31, 2021 until September 21, 2022. A complete filing includes both the annual financial statements and the notes to the financial statements. The Authority should file a complete financial statement report to the HINKLE system before the due date.

3. **Ohio Rev. Code § 149.43(E)(2)** states that all public offices shall adopt a public records policy in compliance with Ohio Rev. Code § 149.43 for responding to public records request. 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.

During the engagement period, the Authority operated under the public records request policy of Violet Township; however, the Authority never formally adopted the Township's policy. The Authority should properly adopt a public records policy and take all actions that are statutorily required regarding such a policy. Failure to properly establish and maintain a public records policy may result in records of the Authority not being available for public inspection or request and could lead to noncompliance with the Ohio Revised Code.



Keith Faber
Auditor of State
Columbus, Ohio

March 6, 2023

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 3/16/2023

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