



**FULTON COUNTY AIRPORT AUTHORITY
FULTON COUNTY**

BASIC AUDIT

FOR THE YEARS ENDED DECEMBER 31, 2023-2022

OHIO AUDITOR OF STATE KEITH FABER



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Columbus, Ohio 43215
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BASIC AUDIT REPORT

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 Fulton County Airport Authority, Fulton County, Ohio, (the Authority) for the years ended December 31, 2023 and 2022.

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, 2023 and 2022.

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 issues to report.

Current Year Observation

We noted the Authority did not file their 2023 and 2022 Annual Financial Report timely. **Ohio Rev. Code § 117.38** provides that each public office, other than a state agency, shall file a financial report for each fiscal year. The report shall be certified by the proper officer or board and filed with the auditor of state within sixty days after the close of the fiscal year.

The Authority did not file the 2023 and 2020 financial reports until September 11, 2024 and March 20, 2023, respectively. Failure to file by the required date could result in penalties of \$25 per day up to maximum of \$750. The Authority should take the necessary steps to ensure the financial report is prepared completely in accordance with Auditor of State Bulletin 2015-017 and filed within the sixty day time frame.

A handwritten signature in black ink that reads "Keith Faber".

Keith Faber
Auditor of State
Columbus, Ohio

September 16, 2024

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OHIO AUDITOR OF STATE KEITH FABER



FULTON COUNTY AIRPORT AUTHORITY

FULTON 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 10/1/2024

65 East State 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