



MT ORAB PORT AUTHORITY

BASIC AUDIT

RESULTS



Dave Yost • Auditor of State



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Mt. Orab Port Authority
Brown County
Mt. Orab, Ohio

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Mt. Orab Port Authority, Brown County, (the Government) for the years ended December 31, 2012 and 2011.

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 Government's financial statements, we did not follow *generally accepted auditing standards*. We do not provide any assurance on the Government's financial statements, transactions or balances for the years ended December 31, 2012 or 2011.

The Government'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 no significant compliance or accounting issues to report.

Current Year Observations

The board of directors of a port authority created in accordance with section 4582.02 of the Revised Code shall annually prepare a budget for the port authority per Ohio Revised Code 4582.13. We recommend that the Port Authority prepare the documents required and, when appropriate, that the Board regularly review appropriations and estimated receipts and make modifications as needed. Our prior audit also reported this deficiency.

A handwritten signature in black ink that reads "Dave Yost".

Dave Yost
Auditor of State

March 19, 2013

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MT ORAB PORT AUTHORITY

BROWN 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
APRIL 4, 2013**