



**MARYSVILLE-UNION COUNTY PORT AUTHORITY
UNION COUNTY**

BASIC AUDIT

FOR THE YEARS ENDED DECEMBER 31, 2015-2014



Dave Yost • Auditor of State



Dave Yost • Auditor of State

Marysville-Union County Port Authority
Union County
227 East Fifth Street
Marysville, Ohio 43040

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Marysville-Union County Port Authority, Union County, (the Authority) for the years ended December 31, 2015 and 2014.

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, 2015 or 2014.

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 no significant compliance or accounting issues to report.

Current Status Of Matters We Reported In Our Prior Engagement

A financial reporting comment was issued regarding contributions revenue and general government expenditures being understated on the financial statements. This issue was corrected for the current period.

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

Dave Yost
Auditor of State

June 6, 2016

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Dave Yost • Auditor of State

MARYSVILLE-UNION COUNTY PORT AUTHORITY

UNION 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
JUNE 16, 2016**