



OHIO AUDITOR OF STATE
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Henry County Regional Airport Authority
Henry County
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We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of Henry County Regional Airport Authority, Henry County, Ohio (the Airport) for the years ended December 31, 2019 and 2018.

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 Airport's financial statements, we did not follow *generally accepted auditing standards*. We do not provide any assurance on the Airport's financial statements, transactions or balances for the years ended December 31, 2019 and 2018.

The Airport'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 Airport did not file their 2019 and 2018 annual reports 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. At the time the report is filed with the auditor of state, the chief fiscal officer shall publish notice in a newspaper published in the taxing district. The notice shall state the financial report has been completed by the public office and is available for public inspection at the office of the chief fiscal officer.

The Airport's 2019 and 2018 financial reports were due on March 2, 2020 and March 1, 2019 respectively. However, the reports were not filed until March 11, 2020 and March 23, 2019 respectively. Failure to file by the required date could result in penalties of \$25 per day up to a maximum of \$750. The Airport should file their annual financial report to the auditor of state within sixty days of fiscal year end.

2. We inquired with Airport management and determined that the Airport did not have a public records policy during the engagement period as required by **Ohio Rev. Code §149.43(E)(2)**.

Because the Airport did not have a public records policy during the engagement period, it therefore could not have displayed posters of said policy in all the branches of the Airport as required by **Ohio Rev. Code §149.43(E)(2)**. It could also not have provided a copy of the policy to the proper custodian or records manager as also required by **Ohio Rev. Code §149.43(E)(2)**.

This could result in records requests not being fulfilled in accordance with Ohio law.

The Airport should establish a public records policy to address the Airport's available records, the times when public records may be inspected, and the costs associated with records requests. The policy should be included in policy manuals and the Public Records Act requires that the policy be displayed conspicuously in all branches of the Airport. In addition, the Airport should have written evidence that the Public Records Policy was provided to the records custodian/manager.

Furthermore, pursuant to Ohio Rev. Code § 109.43(E), the Ohio Attorney General has developed and provided to all public offices a model public records policy for responding to public records requests. The policy, which is available at <https://www.ohioattorneygeneral.gov/Files/Government-Entities/Model-Public-Records-Policy.aspx> provides guidance to public offices in developing their own policies for responding to public records requests in compliance with the Public Records Act.

3. We noted the Airport does not have an adopted records retention schedule policy. It therefore cannot have a copy of said policy available to the public. **Ohio Rev. Code § 149.43 (B)(2)** states, in part, a public office also "shall have available a copy of its current records retention schedule at a location readily available to the public." Failure to have and follow a records retention schedule could result in public records being disposed of prematurely. The Airport needs to implement procedures to provide the appropriate policy is approved to help avoid issues with public records requests.

The Ohio History Connection provides suggested records retention schedules to aid local governments in creating and adopting their own records retention schedule. Information regarding these model retention schedules is available at the following web address: <https://www.ohiohistory.org/learn/archives-library/state-archives/local-government-records-program/local-government-records-publications-amp-forms>.



Keith Faber
Auditor of State

Columbus, Ohio

November 9, 2020

OHIO AUDITOR OF STATE KEITH FABER



HENRY COUNTY REGIONAL AIRPORT AUTHORITY

HENRY 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 11/24/2020

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