



OHIO AUDITOR OF STATE KEITH FABER



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BASIC AUDIT REPORT

Erie County Port Authority
Erie County
247 Columbus Avenue
Sandusky, Ohio 44870-8906

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of Erie County Port Authority, Erie County, Ohio, (the Port Authority) for the years ended December 31, 2021 and 2020.

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 Port Authority's financial statements, we did not follow *generally accepted auditing standards*. We do not provide any assurance on the Port Authority's financial statements, transactions or balances for the years ended December 31, 2021 and 2020.

The Port 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 issue to report.

Current Year Observation

We noted the Port Authority did not file its 2020 annual report timely. **Ohio Rev. Code § 117.38** requires entities filing on a cash-basis to file annual reports with the Auditor of State within sixty days of the fiscal year-end. The Port Authority filed its 2020 annual report in the Hinkle System on April 1, 2021, which was not within the required sixty day timeframe. Failure to file by the required date could result in penalties of \$25 per day up to a maximum of \$750.

The Port Authority should develop policies and procedures to help ensure its annual report is filed within sixty days after the Port Authority's fiscal year end.

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

Keith Faber
Auditor of State
Columbus, Ohio

October 6, 2022

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ERIE COUNTY PORT AUTHORITY

ERIE 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 10/18/2022

88 East Broad 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