



OHIO AUDITOR OF STATE KEITH FABER



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BASIC AUDIT REPORT

Fairport Harbor Port Authority
Lake County
220 Third Street
Fairport Harbor, Ohio 44077

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Fairport Harbor Port Authority, Lake County, Ohio (the 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 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, 2021 and 2020.

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 or accounting issues to report.

Current Year Observations

1. We reviewed the December 31, 2021 withholding remittance for local taxes and noted the remittance was for \$187.70 but the Authority only remitted \$130.70 in that months payment.
2. We inquired with Authority management and determined that the Authority did not have a public records policy during the engagement period as required by Ohio Rev. Code § 149.43(E)(2).
3. We inquired with Authority management and determined that the Authority did not have a records retention policy during the engagement period as required by Ohio Rev. Code § 149.43(B)(2).
4. We inquired with Authority management and determined that the Authority did not have a public records policy during the engagement period and therefore could not provide it to the records custodian/manager as required by Ohio Rev. Code § 149.43(E)(2).

Current Year Observations – (Continued)

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



Keith Faber
Auditor of State
Columbus, Ohio

July 20, 2022

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FAIRPORT HARBOR PORT AUTHORITY

LAKE 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 8/2/2022

88 East Broad Street, Columbus, Ohio 43215
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This report is a matter of public record and is available online at
www.ohioauditor.gov