



OHIO AUDITOR OF STATE
KEITH FABER



OHIO AUDITOR OF STATE KEITH FABER



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BASIC AUDIT REPORT

Port Authority of Eastlake, Ohio
Lake County
35150 Lakeshore Blvd
Eastlake, Ohio 44095

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

Ohio Rev. Code Section 2921.42(A)(1) states that no public official shall knowingly authorize, or employ the authority or influence of the public official's office to secure authorization of any public contract in which any of the public official's business associates has an interest.

In 2020, the Port Authority contracted with Big Dig Underground Repair Services on two separate occasions for debris removal and removal of the kayak ramp at the end of the season. Big Dig underground repair services is owned by Keith Marchand, Council Member, who did not abstain from voting to approve the expenditures, or on the treasurer report including the expenditures. Port Authority Board members should always abstain from voting on any official Authority business involving a related party.

This matter will be referred to the Ohio Ethics Commission.

A handwritten signature in cursive script that reads "Keith Faber".

Keith Faber
Auditor of State
Columbus, Ohio

May 12, 2022

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PORT AUTHORITY OF EASTLAKE OHIO

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 5/26/2022

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