



**MORROW COUNTY REGIONAL AIRPORT AUTHORITY
MORROW COUNTY**

BASIC AUDIT

FOR THE YEARS ENDED DECEMBER 31, 2018-2019

OHIO AUDITOR OF STATE KEITH FABER



88 East Broad Street, 5th Floor
Columbus, Ohio 43215-3506
(614) 466-3402 or (800) 443-9275
CentralRegion@ohioauditor.gov

Bob Jenkins, Fiscal Officer
Morrow County Regional Airport Authority
Morrow County
2341 State Route 314
Fredericktown, Ohio 43019

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Morrow County Regional Airport Authority, Morrow County, (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 does not have a public records policy required by Ohio Rev. Code § 149.43(E)(2). Failure to maintain a public records policy could result in not properly providing records for public inspection, improperly handling of public records requests, or inadvertently providing information that is confidential and not subject to public record requests.
2. The Airport does not have a records retention policy required by Ohio Rev. Code § 149.43(B)(2). Failure to maintain a records retention policy could result in records being destroyed that are not permitted, or being destroyed before the permitted timeframe.
3. Ohio Rev. Code § 308.04 states, in part, "The Board shall appoint and fix the compensation of a secretary-treasurer, who shall not be a member of the Board and who shall serve at the pleasure of the Board." In addition Ohio Rev. Code § 308.12 states, in part, "The secretary-treasurer of the regional airport authority shall be the fiscal officer of the regional airport authority and the custodian of its funds and records and shall assist the board of directors in such particulars as it directs in the performance of its duties." Robert Jenkins is both a Board Member and the Fiscal Officer at the Airport. Having a current Board member serving as the Fiscal Officer of the Airport can result in a lack of independence and potential conflicts of interest.

Current Status of Matters Reported in our Prior Engagement

1. The prior audit for the years ended December 31, 2017 and 2016 included a comment that the Airport did not file the financial statements of the Airport on the Hinkle System in a timely manner. Ohio Rev. Code § 117.38 states that public offices reporting on a cash basis must file annual reports with the Auditor of State's HINKLE system within 60 days of the close of the fiscal year end. We noted the Airport did not file its annual financial report to the HINKLE system for the fiscal year ending December 31, 2018, until January 30, 2020. The deadline for the Airport to file their annual financial report was on March 1, 2019.



Keith Faber
Auditor of State

Columbus, Ohio

April 21, 2020

OHIO AUDITOR OF STATE KEITH FABER



MORROW COUNTY REGIONAL AIRPORT AUTHORITY

MORROW 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
MAY 7, 2020**