



**VIOLET TOWNSHIP PORT AUTHORITY
FAIRFIELD COUNTY**

BASIC AUDIT

FOR THE YEARS ENDED DECEMBER 31, 2017 AND 2018

OHIO AUDITOR OF STATE KEITH FABER



February 14, 2019

Violet Township Port Authority
Fairfield County
Pickerington, Ohio 43147

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Violet Township Port Authority, Fairfield County, (the Port Authority) for the years ended December 31, 2018 and 2017.

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, 2018 and 2017.

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 issues to report.

Current Year Observations

1. **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. The Port Authority did not timely file complete financial statements with the Auditor of State for fiscal year ended December 31, 2017. A complete filing includes both the annual financial statements and the notes to the financial statements. We recommend the Port Authority file a complete financial statement report to the HINKLE system prior to the due date.

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

Keith Faber
Auditor of State

Columbus, Ohio

February 14, 2019

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OHIO AUDITOR OF STATE KEITH FABER



VIOLET TOWNSHIP PORT AUTHORITY

FAIRFIELD 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
APRIL 18, 2019**