



OHIO AUDITOR OF STATE
KEITH FABER



OHIO AUDITOR OF STATE KEITH FABER



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BASIC AUDIT REPORT

Warren County Airport Authority
Warren County
2460 Greentree Rd
Lebanon, Ohio 45036

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Warren County Airport Authority, Warren County, (the Airport Authority) for the years ended December 31, 2023 and 2022.

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 Authority's financial statements, we did not follow *generally accepted auditing standards*. We do not provide any assurance on the Airport Authority's financial statements, transactions or balances for the years ended December 31, 2023 and 2022.

The Airport 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. **Ohio Rev. Code § 149.43(E)(2)** requires the public office to create and display in a conspicuous place in all locations where the public office has branch offices a poster describing the public records policy.

A poster describing the Public Records Policy is not on display at the Airport Authority office; however, they do have it displayed on the Warren County website.

A poster describing the public records policy must be conspicuously displayed in the Airport Authority offices.

Current Status of Matters Reported in our Prior Engagement

In addition to the public records matter reported in item 1 above, our prior year basic audit report for the years ended December 31, 2021 and 2020 included an issue that the Airport Authority did not formally adopt a public records policy during the engagement period, but informally followed the Warren County Public records policy. This matter has been corrected.

A handwritten signature in black ink that reads "Keith Faber". The signature is written in a cursive, flowing style.

Keith Faber
Auditor of State
Columbus, Ohio

October 3, 2024

OHIO AUDITOR OF STATE KEITH FABER



WARREN COUNTY AIRPORT AUTHORITY

WARREN 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 10/22/2024

65 East State 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
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