



OHIO AUDITOR OF STATE
KEITH FABER



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BASIC AUDIT REPORT

Fairfield County Port Authority
Fairfield County
4465 Coonpath Road NW
Carroll, Ohio 43112

We have completed certain procedures in accordance with Ohio Rev. Code § 117.01(G) to the accounting records and related documents of the Fairfield County Port Authority, Fairfield County, (the Port Authority) for the years ended December 31, 2024 and 2023.

Our procedures were designed solely to satisfy the audit requirements of Ohio Rev. Code § 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, 2024 and 2023.

The Port Authority's management is responsible for preparing and maintaining its accounting records and related documents. Our responsibility under Ohio Rev. Code § 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 issue to report.

Current Year Observation

We noted the Port Authority entered three executive sessions in 2024 and three in 2023, however the meeting minutes did not list the matters to be discussed during these sessions. **Ohio Rev. Code §121.22**, states if a public body holds an executive session to consider any of the matters listed in divisions (G)(2) to (8) of this section, the motion and vote to hold that executive session shall state which one or more of the approved matters listed in those divisions are to be considered at the executive session. The Port Authority should ensure that meeting minutes include the matters to be discussed during executive sessions.

KEITH FABER
Ohio Auditor of State

Tiffany L Ridenbaugh, CPA, CFE, CGFM
Chief Deputy Auditor

December 3, 2025

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FAIRFIELD COUNTY PORT AUTHORITY

FAIRFIELD 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 12/16/2025

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
www.ohioauditor.gov