



OHIO AUDITOR OF STATE
KEITH FABER



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Columbus, Ohio 43215
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BASIC AUDIT REPORT

Columbiana County Airport Authority
Columbiana County
PO Box 81
East Liverpool, Ohio 43920-5081

We have completed certain procedures in accordance with Ohio Rev. Code § 117.01(G) to the accounting records and related documents of the Columbiana County Airport Authority, Columbiana County, (the Airport) 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 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, 2024 and 2023.

The Airport'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 or accounting issues to report.

Current Year Observations

1. We inquired with Airport management and determined that the Airport did not have a formally adopted records retention schedule during the engagement period and therefore could not make it readily available to the public as required by Ohio Rev. Code § 149.43(B)(2).

Current Status of Matters Reported in our Prior Engagement

2. In addition to the issue reported in item 1 above, our prior agreed upon procedure engagement for the years ended December 31, 2022 and 2021 included issues regarding variances on the Authority's bank reconciliation, failure to record a County contribution, and lack of a public records policy. The Authority has corrected these issues.

KEITH FABER
Ohio Auditor of State

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

October 28, 2025

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COLUMBIANA COUNTY AIRPORT AUTHORITY

COLUMBIANA 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 11/13/2025

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