



Dave Yost • Auditor of State





# Dave Yost • Auditor of State

June 28, 2018

Warren County Airport Authority  
Warren County  
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), for the years ended December 31, 2017 and 2016.

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, 2017 and 2016.

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. Ohio Revised Code Section 117.38 requires that each public office, other than a state agency, shall file a financial report for each fiscal year. This section of the code also requires that cash basis reports be certified by the proper officer or board and filed with the auditor of state within sixty days after the close of the fiscal year.

The Airport did not file their 2016 financial report until December 21, 2017.

We recommend the Airport file its annual financial reports with the Auditor of State's Office within sixty days of the fiscal year end.

A handwritten signature in black ink that reads "Dave Yost".

**Dave Yost**  
Auditor of State

Columbus, Ohio

June 28, 2018

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WARREN COUNTY AIRPORT AUTHORITY

WARREN 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  
JULY 10, 2018