



OHIO AUDITOR OF STATE
KEITH FABER



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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 Section 117.01(G) to the accounting records and related documents of the Columbiana County Airport Authority, Columbiana County, (the Authority) for the years ended December 31, 2020 and 2019.

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 Authority's financial statements, we did not follow *generally accepted auditing standards*. We do not provide any assurance on the Authority's financial statements, transactions or balances for the years ended December 31, 2020 and 2019.

The 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 Authority to distribute their Public Records Policy to the employee who is the records custodian/manager and have that employee acknowledge receipt of the Public Records Policy. In addition, the Authority is to maintain the Public Records Policy within its policy manual, if any exists, and create a poster describing its Public Records Policy and display it in a conspicuous place in the public office and in all locations where the public office has branch offices a poster describing the public records policy. The Authority's records custodian/manager has not acknowledged receipt of the public records policy. In addition, the Authority has not included the Public Records Policy within its policy manual and a poster describing the public records policy has not been created and displayed in the public office. The Authority shall distribute the Public Records Policy to the records custodian/manager and obtain written acknowledgement of receipt from the records custodian/manager, maintain the policy within the policy manual, and display the policy in the Authority's office.

2. **Ohio Rev. Code § 5705.09** requires each subdivision to establish a special fund for each class of revenue derived from a source other than general property tax, which the law requires to be used for a particular purpose. In addition, AU-C Section 210 paragraphs .A14 & .A16 requires governments to acknowledge its responsibility for the preparation and fair presentation of their financial statements. During 2020, the Authority was awarded a CARES Act grant, however, the activity was recorded in the General Fund as Miscellaneous revenue instead of a Special Revenue fund and Intergovernmental revenue. As of December 31, 2020, the Authority spent \$18,870 and received \$10,268 and the remaining \$8,602 was received in 2021. The Authority should create a Coronavirus Relief Special Revenue fund to account for all related receipt and disbursement activity and Authority officials should maintain the accounting system to enable the Authority to identify, assemble, analyze, classify, record, and report all transactions and to maintain accountability. Failure to do so may result in fund accounting errors and findings for adjustments.
3. **Ohio Rev. Code § 135.22(B)** provides that a Fiscal Officer annually shall complete the continuing education programs described, unless the treasurer annually provides a notice of exemption. The Fiscal Officer did not attend the annual continuing education programs provided by the Auditor of State or provide the annual exemption to the Auditor of State's office in fiscal year 2020. The Fiscal Officer shall attend the annual training or complete an annual exemption and submit to the Auditor of State's office.
4. **Ohio Adm. Code §117-2-02(E)** states that each local public office should establish a capitalization threshold and should maintain a capital asset listing that includes information such as the original cost, acquisition date, voucher number, the asset type (land, building, vehicle, etc.), asset description, location, and tag number. The Authority maintains a capital asset listing; however, it only includes the name of the asset, and no evidence was provided showing the listing is updated annually, at a minimum. The Authority should establish a capitalization threshold and modify their listing of assets to include the information listed above annually, at a minimum.

Current Status of Matters Reported in our Prior Engagement

1. The prior audit for the years ended December 31, 2018 and 2017 included a material weakness for adjustments to the filed financial statements. This matter was repeated as item #2 above.
2. The prior audit for the years ended December 31, 2018 and 2017 included a citation for the Fiscal Officer not obtaining the necessary investment education or submitting an exemption for 2018 and 2017. This matter was repeated as item #3 above.
3. The prior audit for the years ended December 31, 2018 and 2017 included a citation for the Authority not maintaining a complete capital asset listing. This matter was repeated as item #4 above.



Keith Faber
Auditor of State
Columbus, Ohio

August 23, 2021

OHIO AUDITOR OF STATE KEITH FABER



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 9/7/2021

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This report is a matter of public record and is available online at
www.ohioauditor.gov