

**CARROLL COUNTY REGIONAL AIRPORT AUTHORITY**

**CARROLL COUNTY**

**JANUARY 1, 2010 TO DECEMBER 31, 2011  
AGREED UPON PROCEDURES**





# Dave Yost • Auditor of State

Board of Trustees  
Carroll County Regional Airport Authority  
P.O. Box 266  
Carrollton, Ohio 44615

We have reviewed the *Independent Accountants' Report on Applying Agreed-Upon Procedures* of the Carroll County Regional Airport Authority, Carroll County, prepared by Julian & Grube, Inc., for the period January 1, 2010 through December 31, 2011. Based upon this review, we have accepted this report in lieu of the audit required by Section 117.11, Revised Code.

Our review was made in reference to the applicable sections of legislative criteria, as reflected by the Ohio Constitution, and the Revised Code, policies, procedures and guidelines of the Auditor of State, regulations and grant requirements. The Carroll County Regional Airport Authority is responsible for compliance with these laws and regulations.

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

Dave Yost  
Auditor of State

June 1, 2012

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## **Julian & Grube, Inc.**

*Serving Ohio Local Governments*

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### **INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES**

Carroll County Regional Airport Authority  
Carroll County  
P.O. Box 266  
Carrollton, Ohio 44615

We have performed the procedures enumerated below, with which the Board of Trustees and the management of Carroll County Regional Airport Authority (the Airport) and the Auditor of State agreed, solely to assist the Board in evaluating receipts, disbursements and balances recorded in their cash-basis accounting records for the years ended December 31, 2011 and 2010, and certain compliance requirements related to these transactions and balances. Management is responsible for recording transactions; and management and the Board are responsible for complying with the compliance requirements. This agreed-upon procedures engagement was conducted in accordance with the American Institute of Certified Public Accountants' attestation standards and applicable attestation engagement standards included in the Comptroller General of the United States' *Government Auditing Standards*. The sufficiency of the procedures is solely the responsibility of the parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

This report only describes exceptions exceeding \$10.

#### **Cash**

1. We tested the mathematical accuracy of the December 31, 2011 and December 31, 2010 bank reconciliations. We found no exceptions.
2. We agreed the January 1, 2010 beginning fund balances recorded in the Profit & Loss Report to the December 31, 2009 balances in the prior year documentation in the prior year Agreed-Upon Procedures working papers. We found no exceptions.
3. We agreed the totals per the bank reconciliations to the total of the December 31, 2011 and 2010 cash fund balances reported in the Profit & Loss Report. The amounts agreed.
4. We confirmed the December 31, 2011 bank account balance with the Airport's financial institution. We found no exceptions. We also agreed the confirmed balances to the amounts appearing in the December 31, 2011 bank reconciliation without exception.
5. We selected five reconciling debits (such as outstanding checks) haphazardly from the December 31, 2011 bank reconciliation:
  - a. We traced each debit to the subsequent January and February bank statements. We found no exceptions.

- b. We traced the amounts and dates to the check register, to determine the debits were dated prior to December 31. We noted no exceptions.
6. We selected all reconciling credits (such as deposits in transit) from the December 31, 2011 bank reconciliation:
  - a. We traced each credit to the subsequent January bank statement. We found no exceptions.
  - b. We agreed the credit amounts to the Profit & Loss Detail Report. Each credit was recorded as a December receipt for the same amount recorded in the reconciliation.

#### **Intergovernmental and Other Confirmable Cash Receipts**

1. We selected all receipts from the County Auditor's Transaction History Report from 2011. There were none for 2010.
  - a. We compared the amount from the above report to the amount recorded in the Profit & Loss Detail Report. The amounts agreed.
  - b. We determined whether these receipts were allocated to the proper fund. We found no exceptions.
  - c. We determined whether the receipts were recorded in the proper year. We found no exceptions.
2. We confirmed the amounts paid from R.E. Gas Development, LLC to the Airport during 2011 with the company. We found no exceptions.
  - a. We determined whether this receipt was allocated to the proper fund. We found no exceptions.
  - b. We determined whether this receipt was recorded in the proper year. We found no exceptions.
3. We confirmed the amounts paid from the Federal Aviation Administration ("FAA") to the Airport during 2011 and 2010 with the FAA. We found no exceptions.
  - a. We determined whether these receipts were allocated to the proper fund. We found no exceptions.
  - b. We determined whether these receipts were recorded in the proper year. We found no exceptions.

#### **Sale of Fuel Receipts**

We haphazardly selected 10 sale of fuel cash receipts from the year ended December 31, 2011 and 10 sale of fuel cash receipts from the year ended 2010 recorded in the duplicate cash receipts book and determined whether the:

- a. Receipt amount agreed to the amount recorded in the Profit & Loss Detail Report. The amounts agreed.
- b. Amount charged complied with rates in force during the period. We found no exceptions.
- c. Receipt was posted to the proper fund, and was recorded in the proper year. We found no exceptions.

#### **Debt**

1. The prior agreed-upon procedures documentation disclosed no debt outstanding as of December 31, 2009.
2. We inquired of management, and scanned the Profit & Loss Detail Report for evidence of debt issued during 2011 or 2010 or debt payment activity during 2011 or 2010. We noted no new debt issuances, nor any debt payment activity during 2011 or 2010.

#### **Non-Payroll Cash Disbursements**

1. We haphazardly selected ten disbursements from the Profit & Loss Detail Report for the year ended December 31, 2011 and ten from the year ended 2010 and determined whether:
  - a. The disbursements were for a proper public purpose. We found no exceptions.

- b. The check number, date, payee name and amount recorded on the returned, canceled check agreed to the check number, date, payee name and amount recorded in the Profit & Loss Detail Report and to the names and amounts on the supporting invoices. We found no exceptions.
- c. The payment was posted to a fund consistent with the restricted purpose for which the fund's cash can be used. We found no exceptions.

#### **Compliance – Contracts & Expenditures**

1. We inquired of management and scanned the Profit & Loss Detail Report for the years ended December 31, 2011 and 2010 for expenditures other than for the acquisition of real estate, the discharge of noncontractual claims, personal services, or for the product or services of public utilities, exceeding fifteen thousand dollars. (Ohio Rev. Code Section 308.13(A)).

We identified a runway project and a storm sewer project exceeding \$15,000, subject to Ohio Rev. Code Section 308.13(A). For these projects, we noted that the Board advertised the projects in a local newspaper, and selected the lowest and best bidder.

2. For the runway and storm sewer projects described in step 1 above, we read the contract and noted that it required the contractor to pay prevailing wages to their employees as required by Ohio Rev. Code Sections 4115.04 and 4115.05. The contract included the Ohio Department of Commerce's schedule of prevailing rates.

We were not engaged to, and did not conduct an examination, the objective of which would be the expression of an opinion on the Airport's receipts, disbursements, balances and compliance with certain laws and regulations. Accordingly, we do not express an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of management, those charged with governance and the Auditor of State, and others within the Airport, and is not intended to be, and should not be used by anyone other than these specified parties.



Julian & Grube, Inc.  
March 30, 2012







# Dave Yost • Auditor of State

**CARROLL COUNTY REGIONAL AIRPORT AUTHORITY**

**CARROLL 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  
JUNE 19, 2012**