



Dave Yost • Auditor of State



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INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Columbiana County Airport
Columbiana County
P. O. Box 81
East Liverpool, Ohio 43920

We have performed the procedures enumerated below, with which the Board of Trustees and the management of Columbiana County Airport (the Airport) 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, 2014 and 2013, 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, 2014 and December 31, 2013 bank reconciliations. We found no exceptions.
2. We agreed the January 1, 2013 beginning fund balances recorded in the Fund Ledger Report to the December 31, 2012 balances in the prior year Agreed-Upon Procedures working papers. We found no exceptions. We also agreed the January 1, 2014 beginning fund balances recorded in the Fund Ledger Report to the December 31, 2013 balances in the Fund Ledger Report. We found no exceptions.
3. We agreed the totals per the bank reconciliations to the total of the December 31, 2014 and 2013 fund cash balances reported in the Fund Status Reports. The amounts agreed.
4. We confirmed the December 31, 2014 bank account balance with the Airport's financial institution. We found no exceptions. We also agreed the confirmed balance to the amount appearing in the December 31, 2014 bank reconciliation without exception.

Intergovernmental and Other Confirmable Cash Receipts

1. We selected all eight receipts from the U.S. Treasury-Federal Aviation Administration from 2014 and all two receipts from 2013. We also selected the only receipt from Columbiana County in 2014.
 - a. For the receipts received from the Federal Aviation Administration, we compared the amount from the electronic fund transfer sheet to the amount recorded in the Receipt Log Report. The amounts agreed. For the receipt received from Columbiana County, we compared the copy of the check to the Receipt Log Report. The amount agreed. However, we did note that duplicate receipts are not issued for monies collected.
 - b. We determined whether these receipts were allocated to the proper fund(s). We found no exceptions.
 - c. We determined whether the receipts were recorded in the proper year. We found no exceptions.

Sale of Fuel Receipts

We selected all twelve sale of fuel cash receipts from the year ended December 31, 2014 and all twelve sale of fuel cash receipts from the year ended 2013 from the monthly Statement of Account received from the Airports' fuel supplier and determined whether the:

- a. Receipt amount agreed to the amount recorded in the Receipt Log Report. The amounts agreed. However, we did note that duplicate receipts are not issued for monies collected.
- b. Amount charged complied with rates in force during the period. We found no exceptions.
- c. Receipt was posted to the proper fund(s), and was recorded in the proper year. We found no exceptions.

Rent Receipts

We haphazardly selected ten rent cash receipts from the year ended December 31, 2014 and ten rent cash receipts from the year ended 2013 from the receipt files and determined whether the:

- a. Receipt amount agreed to the amount recorded in the Receipt Register Report. The amounts agreed. However, we did note that duplicate receipts are not issued for monies collected.
- b. Amount charged complied with rates in force during the period. We found no exceptions.
- c. Receipt was posted to the proper fund(s), and was recorded in the proper year. We found no exceptions.

Debt

1. From the prior agreed-upon procedures documentation, we noted the following loan outstanding as of December 31, 2012. This amount agreed to the Airports' January 1, 2013 balance on the summary we used in step 3.

Issue	Principal outstanding as of December 31, 2012:
Hangar Loan	\$13,059

Debt – (Continued)

2. We inquired of management, and scanned the Receipt Log Report and Check Ledger Report for evidence of debt issued during 2014 or 2013 or debt payment activity during 2014 or 2013. All debt noted agreed to the summary we used in step 3.
3. We obtained a summary of note debt activity for 2013 and agreed principal and interest payments from the related debt amortization schedule to the general fund payments reported in the Check Ledger Report. We also compared the date the debt service payments were due to the date the Airport made the payments. We found no exceptions.

Payroll Cash Disbursements

1. All payroll transactions for the Airport are completed and paid by Columbiana County. Therefore, no payroll testing was performed for the periods ending December 31, 2014 and December 31, 2013.

Non-Payroll Cash Disbursements

1. From the Check Ledger Report, we re-footed checks recorded as General Fund disbursements for fuel, and checks recorded as engineering in the Special Revenue for 2014. We found no exceptions.
2. We haphazardly selected ten disbursements from the Check Ledger Report for the year ended December 31, 2014 and ten from the year ended 2013 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 check Ledger 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.

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 others within the Airport, and is not intended to be, and should not be used by anyone other than these specified parties.



Dave Yost
Auditor of State
Columbus, Ohio

April 29, 2015

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COLUMBIANA COUNTY AIRPORT AUTHORITY

COLUMBIANA 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
MAY 26, 2015**