

***CARROLL COUNTY REGIONAL AIRPORT
AUTHORITY***

CARROLL COUNTY

Agreed Upon Procedures

For the Years Ended December 31, 2019 and 2018





88 East Broad Street
Columbus, Ohio 43215
IPARreport@ohioauditor.gov
(800) 282-0370

Board of Trustees
Carroll County Regional Airport Authority
PO Box 266
Carrollton, Ohio 44615

We have reviewed the *Independent Accountants' Report on Applying Agreed-Upon Procedures* of the Carroll County Regional Airport Authority, prepared by Charles E. Harris & Associates, Inc., for the period January 1, 2018 through December 31, 2019. 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 "Keith Faber".

Keith Faber
Auditor of State
Columbus, Ohio

July 15, 2020

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Carroll County Regional Airport Authority
Carroll County
For the Years Ended December 31, 2019 and 2018

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Rockefeller Building
614 W Superior Ave Ste 1242
Cleveland OH 44113-1306
Office phone - (216) 575-1630
Fax - (216) 436-2411

Charles E. Harris & Associates, Inc.
Certified Public Accountants

INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Carroll County Regional Airport Authority
Carroll County
PO Box 266
Carrollton, Ohio 44615

We have performed the procedures enumerated below, which were agreed to by the Board of Trustees and the management of the Carroll County Regional Airport Authority (the Airport) and the Auditor of State, on the receipts, disbursements and balances recorded in the Airport's cash basis accounting records for the years ended December 31, 2019 and 2018 and certain compliance requirements related to those transactions and balances, included in the information provided to us by the management of the Airport. The Airport is responsible for the receipts, disbursements and balances recorded in the cash basis accounting records for the years ended December 31, 2019 and 2018 and certain compliance requirements related to these transactions and balances included in the information provided to us by the Airport. 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 recalculated the December 31, 2019 and December 31, 2018 bank reconciliations. We found no exceptions.
2. We agreed the January 1, 2018 beginning fund balances recorded in the General Ledger Report to the December 31, 2017 balances in the prior year audited statements. The 2018 beginning fund balances were \$63 lower than the December 31, 2017 audited balances. We also agreed the January 1, 2019 beginning fund balances recorded in the General Ledger Report to the December 31, 2018 balances in the General Ledger Report. We found no exceptions.
3. We agreed the totals per the bank reconciliations to the total of the December 31, 2019 and 2018 fund cash balances reported in the General Ledger Report and the financial statements filed by the Airport in the Hinkle System. In 2018, the balances reported on the Hinkle Report were \$150 higher than the balances on the bank reconciliation and General Ledger Report, because the Airport did not deduct an outstanding check of \$150 from its reported balance.
4. We confirmed the December 31, 2019 bank account balances for the Airport through the Ohio Pooled Collateral System. We found no exceptions. We also agreed the confirmed balances to the amounts appearing in the December 31, 2019 bank reconciliation without exception.

Intergovernmental and Other Confirmable Cash Receipts

1. We selected the only one receipt from the State Distribution Transaction Lists (DTL) and the County Auditor's DTLs from 2019 and a total of five from 2018.
 - a. We compared the amount from the above named reports to the amount recorded in the General Ledger Report. The amounts agreed.

- b. We inspected the General Ledger Report to determine these receipts were allocated to the proper fund. We found no exceptions.
 - c. We inspected the General Ledger Report to determine whether the receipts were recorded in the proper year. We found no exceptions.
2. We agreed individual amounts paid from the Federal Aviation Authority ("FAA") to the Airport during 2018 to supporting documentation. We found no exceptions.
 - a. We inspected the General Ledger Report to determine whether these receipts were allocated to the proper fund. We found no exceptions.
 - b. We inspected the General Ledger Report to determine whether the receipts were recorded in the proper year. We found no exceptions.

Sale of Fuel Receipts

We selected 10 sale of fuel cash receipts from the year ended December 31, 2019 and 10 sale of fuel cash receipts from the year ended December 31, 2018 recorded in the duplicate cash receipts book and:

- a. Agreed the receipt amount to the amount recorded in the General Ledger Report. The amounts agreed.
- b. Inspected the General Ledger Report to confirm the receipt was posted to the proper fund, and was recorded in the proper year. We found no exceptions.

Rent Receipts

We selected 10 rent cash receipts from the year ended December 31, 2019 and 10 rent cash receipts from the year ended December 31, 2018 recorded in the duplicate cash receipts book and:

- a. Agreed the receipt amount to the amount recorded in the General Ledger Report. The amounts agreed.
- b. Agreed the rate charged complied with rates in force during the period. We found no exceptions.
- c. Inspected the General Ledger Report to confirm the receipt was posted to the proper fund, and was recorded in the proper year. We found no exceptions.

Debt

1. The prior audit documentation disclosed no debt outstanding as of December 31, 2017.
2. We inquired of management, and inspected the General Ledger Report for evidence of debt issued during 2019 or 2018 or debt payment activity during 2019 or 2018. There were no new debt issuances, nor any debt payment activity during 2019 or 2018.

Non-Payroll Cash Disbursements

1. We selected 10 disbursements from the General Ledger Report for the year ended December 31, 2019 and 10 from the year ended December 31, 2018 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 General Ledger Report and to the names and amounts on the supporting invoices. For one of the transactions, we were not able to locate a supporting invoice.
 - 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.

Sunshine Law Compliance

1. We inquired with Airport management and determined that the Airport did not have a public records policy during the engagement period as required by Ohio Rev. Code § 149.43(B)(7)(c).
2. We inquired with Airport management and determined that the Airport did not have any completed public records requests during the engagement period.
3. We inquired with Airport management and determined that the Airport did not have any denied public records requests during the engagement period.
4. We inquired with Airport management and determined that the Airport did not have any public records requests with redactions during the engagement period.
5. We inquired whether the Airport has a records retention schedule, and observed that it is readily available to the public. We found no exceptions.
6. We inquired with Airport management and determined that the Airport did not have a public records policy during the engagement period therefore could not provide it to the records custodian/manager as required by Ohio Rev. Code § 149.43(E)(2).
7. We inquired with Airport management and determined that the Airport did not have a public records policy during the engagement period therefore it could not be included in a policy manual as required by Ohio Rev. Code § 149.43(E)(2).
8. We inquired with Airport management and determined that the Airport did not have a public records policy during the engagement period therefore it could not be displayed in all the branches of the Airport as required by Ohio Rev. Code § 149.43(E)(2).
9. We inquired with Airport management and determined that the Airport did not have any applications for record disposal submitted to the Records Commission during the engagement period.
10. We inquired with Airport management and determined that the Airport did not have any elected officials subject to the Public Records Training requirements during the engagement period.
11. We inquired with Airport management and determined that the Airport notified the general public and news media of when and where meetings during the engagement period are to be held. We found no exceptions.
12. We inspected the minutes of public meetings during the engagement period and determined whether they were:
 - a. Prepared – a file is created following the date of the meeting
 - b. Filed – placed with similar documents in an organized manner
 - c. Maintained - retained, at a minimum, for the engagement period
 - d. Open to public inspection – available for public viewing or request.We found no exceptions.


13. We inspected the minutes from the engagement period and determined the following:
 - a. Executive sessions were only held at regular or special meetings.
 - b. The purpose for the meetings and going into an executive session (when applicable) correlated with one of the matters listed in Ohio Rev. Code Section 121.22(G).
 - c. Formal governing board actions were adopted in open meetings.We found no exceptions.

Other Compliance

1. Ohio Rev. Code Section 117.38 requires airports to file their financial information in the HINKLE system within 60 days after the close of the fiscal year. This statute also permits the Auditor of State to extend the deadline for filing a financial report and establish terms and conditions for any such extension. The Auditor of State established policies regarding the filing of complete financial statements, as defined in AOS Bulletin 2015-007 in the Hinkle System. We confirmed the Airport filed their complete financial statements, as defined by AOS Bulletin 2015-007 and Auditor of State established policy within the allotted timeframe for the year ended December 31, 2019 in the Hinkle system. For 2018, financial information was filed on April 4, 2019, which was not within the allotted timeframe.

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

This report is to provide assistance in the evaluation of the Airport's receipts, disbursements and balances recorded in their cash-basis accounting records for the years ended December 31, 2019 and 2018, and certain compliance requirements related to these transactions and balances and is not suitable for any other purpose.



Charles E. Harris and Associates, Inc.
June 22, 2020

OHIO AUDITOR OF STATE KEITH FABER



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
JULY 28, 2020**