



Certified Public Accountants, A.C.

**MONROE AIRPORT AUTHORITY
MONROE COUNTY
Agreed-Upon Procedures
For the Years Ended December 31, 2017 and 2016**

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Dave Yost • Auditor of State

Board of Directors
Monroe Airport Authority
1158 CR 1475
Monroe, Ohio 44805

We have reviewed the *Independent Accountants' Report on Applying Agreed-Upon Procedures* of the Monroe Airport Authority, Monroe County, prepared by Perry & Associates, Certified Public Accountants, A.C., for the period January 1, 2016 through December 31, 2017. 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 Monroe 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

May 21, 2018

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**MONROE AIRPORT AUTHORITY
MONROE COUNTY**

TABLE OF CONTENTS

TITLE	PAGE
Independent Accountants' Report on Applying Agreed-Upon Procedures.....	1

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INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

April 20, 2018

Monroe Airport Authority
Monroe County
1158 CR 1475
Monroe, OH 44805

We have performed the procedures enumerated below, which were agreed to by the Board of Trustees and the management of **Monroe Airport Authority**, Monroe County (the Authority) 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, 2017 and 2016, and certain compliance requirements related to these 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, 2017 and 2016; 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 of the December 31, 2017 and December 31, 2016 bank reconciliations. We found no exceptions.
2. We agreed the January 1, 2016 beginning fund balances recorded in the Balance Sheet Detail Report to the December 31, 2015 balances in the prior year audited statements. We found no exceptions. We also agreed the January 1, 2017 beginning fund balances recorded in the Balance Sheet Detail Report to the December 31, 2016 balances in the Balance Sheet Detail Report. We found no exceptions.
3. We agreed the totals per the bank reconciliations to the total of the December 31, 2017 and 2016 fund cash balances reported in the Balance Sheet Detail Reports. The amounts agreed.

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...*"bringing more to the table"*

Cash (Continued)

4. We confirmed the December 31, 2017 bank account balances with the Airport's financial institution. We found no exceptions. We also agreed the confirmed balances to the amounts appearing in the December 31, 2017 bank reconciliation without exception.

Intergovernmental and Other Confirmable Cash Receipts

1. We selected all receipts from the State Distribution Transaction Lists (DTL) from 2017. We also selected all receipts from the County Auditor Appropriation History Report from 2017 and five from 2016:
 - a. We compared the amount from the above reports to the amount recorded in the Balance Sheet Detail Report. We noted the State issued a check for \$439 to the Airport in 2017 that was never received or recorded by the Airport. No other exceptions noted.
 - b. We inspected the Balance Sheet Detail Report to determine that these receipts were allocated to the proper revenue account. We found no exceptions.
 - c. We inspected the Balance Sheet Detail Report to determine whether the receipts were recorded in the proper year. We found no exceptions.
2. We confirmed the amounts received from the Federal Aviation Administration (FAA) by the Airport during 2017 and 2016. We found no exceptions.
 - a. We inspected the Balance Sheet Detail Report to determine whether these receipts were allocated to the proper revenue account. We found no exception.
 - b. We inspected the Balance Sheet Detail Report to determine whether the receipts were recorded in the proper year. We found no exceptions.

Over-The-Counter Cash Receipts

We haphazardly selected 10 over-the-counter cash receipts from the year ended December 31, 2017 and 10 over-the-counter cash receipts from the year ended 2016 recorded in the Sales Receipts for All Customers Report and:

- a. Agreed the receipt amount to the amount recorded in the Sales Receipts for All Customers Report. The amounts agree.
- b. Agreed the rate charged complied with rates in force during the period. We found no exceptions.
- c. Inspected the Balance Sheet Detail Report to confirm the receipt was posted to the proper revenue account, 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, 2015.
2. We inquired of management, and inspected the Payment Register and Balance Sheet Detail Report for evidence of debt issued during 2017 or 2016 or debt payment activity during 2017 or 2016. There were no new debt issuances, nor any debt payment activity during 2017 or 2016.

Payroll Cash Disbursements

1. We haphazardly selected one payroll check for the Authority's only employee from 2017 and one payroll check for the Authority's only employee from 2016 from the Payroll Transaction Detail Report and:
 - a. We compared the salary recorded in the Payroll Transaction Detail Report to supporting documentation (legislatively approved salary). We found no exceptions.
 - b. We inspected the account code to which the check was posted to determine the posting was reasonable based on the employee's duties as documented in the minute record. We also confirmed the payment was posted to the proper year. We found no exceptions.

2. We inspected the last remittance of tax and retirement withholdings for the year ended December 31, 2017 to confirm remittances were timely paid, and if the amounts paid agreed to the amounts withheld, plus the employer's share where applicable, during the final withholding period of 2017. We noted the following:

Withholding (plus employer share, where applicable)	Date Due	Date Paid	Amount Due	Amount Paid
Federal income taxes & Medicare (and social security, for employees not enrolled in pension system)	January 31, 2018	January 15, 2018	\$ 538.76	\$ 538.76
State income taxes	January 15, 2018	January 15, 2018	\$ 63.00	\$ 63.00
City income taxes	January 31, 2018	January 4, 2018	\$ 40.95	\$ 40.95
OPERS retirement	January 30, 2018	December 22, 2017	\$ 327.60	\$ 327.60

Non-Payroll Cash Disbursements

1. We haphazardly selected ten disbursements from the Payment Register for the year ended December 31, 2017 and ten from the year ended 2016 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 Payment Register and to the names and amounts on the supporting invoices. We found no exceptions.
 - c. The payment was posted to an account consistent with the restricted purpose for which the account's cash can be used. 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. Auditor of State established policies, in addition to filing extensions granted for extenuating circumstances, allow for refiling complete financial statements, as defined in AOS Bulletin 2015-007 in the Hinkle System for December 31, 2017 and 2016 fiscal year ends included in 2015-2016 or 2016-2017 agreed upon procedure engagements, subsequent to the Airport's deadline where the initial filing was filed on time but incomplete. 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 years ended December 31, 2017 and 2016 in the Hinkle system. There were no exceptions.

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.

The Airport has responded to the intergovernmental receipt issue discussed in this report. You may obtain a copy of their response from Dave Dalrymple, Airport Manager.

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, 2017 and 2016, and certain compliance requirements related to these transactions and balances and is not suitable for any other purpose.



Perry and Associates
Certified Public Accountants, A.C.
Marietta, Ohio



Dave Yost • Auditor of State

MONROE AIRPORT AUTHORITY

MONROE 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 5, 2018**