



**SANDUSKY REGIONAL AIRPORT AUTHORITY
SANDUSKY COUNTY**

AGREED-UPON PROCEDURES

FOR THE YEARS ENDED DECEMBER 31, 2008 AND 2009



Mary Taylor, CPA
Auditor of State

**SANDUSKY REGIONAL AIRPORT AUTHORITY
SANDUSKY COUNTY**

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INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Board of Trustees
Sandusky Regional Airport Authority
Sandusky County
2511 Countryside Drive, Suite D
Fremont, Ohio 43420-3021

We have performed the procedures enumerated below, with which the Board of Trustees and the management of Sandusky Regional Airport Authority, Sandusky County (the Authority) 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, 2009 and 2008, 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, 2009 and December 31, 2008 bank reconciliations. We found no exceptions.
2. We agreed the January 1, 2008 beginning fund balances recorded in the Airport Cash Sheet to the December 31, 2007 balances in the prior year audited statements. We found no exceptions.
3. We agreed the totals per the bank reconciliations to the total of the December 31, 2009 and 2008 fund cash balances reported in the Airport Cash Sheets. The amounts agreed.
4. We confirmed the December 31, 2009 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, 2009 bank reconciliation without exception.

Intergovernmental and Other Confirmable Cash Receipts

1. We selected five receipts from the Ohio Grant Payment Request Log obtained from the Federal Aviation Administration (FAA) from 2009 and five from 2008.
 - a. We compared the amount from the Ohio Grant Payment Log to the amount recorded in the Airport Cash Sheet. The amounts agreed.
 - b. We determined whether these receipts were allocated to the proper funds. 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 the Sandusky County Economic Development Corporation (SCEDC) to the Airport during 2008 with the Sandusky County Economic Development Corporation (SCEDC). We found no exceptions.
 - a. We determined whether these receipts were allocated to the proper fund. We found no exceptions.
 - b. We determined whether the receipts were recorded in the proper year. We found no exceptions.

Rent Receipts

We haphazardly selected ten rent cash receipts from the year ended December 31, 2009 recorded in the Airport Cash Sheet and determined whether the:

- a. Receipt amount agreed to the amount recorded in the Airport Cash Sheet. 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.

Non-Payroll Cash Disbursements

1. For the Airport Cash Sheet, we refooted checks recorded as General Fund disbursements for *Utilities* and checks recorded as *Apron Expansion* in the FAA-1507 fund for 2009. We found no exceptions.
2. We agreed total disbursements from the Airport Cash Sheet for the years ended December 31, 2009 and 2008 to the total disbursements recorded in the check register. We found no exceptions.
3. We haphazardly selected ten disbursements from the Airport Cash Sheet for the year ended December 31, 2009 and ten from the year ended December 31, 2008 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 Airport Cash Sheet 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 and Expenditures

1. We inquired of management and scanned the Airport Cash Sheet for the years ended December 31, 2009 and 2008 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 Revised Code Section 308.13(A)).

We identified a runway striping project exceeding \$15,000, subject to Ohio Revised Code Section 308.13(A). For this project, we noted the Board advertised the project in a local newspaper, and selected the lowest and best bidder.

2. For the runway striping project 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 Revised 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 and those charged with governance and is not intended to be, and should not be used by anyone other than these specified parties.



Mary Taylor, CPA
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September 24, 2010

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SANDUSKY REGIONAL AIRPORT AUTHORITY

SANDUSKY 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
OCTOBER 12, 2010**