



Dave Yost • Auditor of State

**MONROE AIRPORT AUTHORITY
MONROE COUNTY**

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INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Monroe Airport Authority
Monroe County
47073 State Route 26
Woodsfield, Ohio 43793

To the Board of Trustees:

We have performed the procedures enumerated below, with which the Board of Trustees and the management of Monroe Airport Authority, Monroe County, Ohio (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, 2013 and 2012, 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, 2013 and December 31, 2012 bank reconciliations. We found no exceptions.
2. We agreed the January 1, 2012 beginning balances recorded in the Balance Sheet Detail Report to the December 31, 2011 balances in the documentation in the prior year Agreed-Up-on Procedures working papers. There was a variance of \$14.97 due to an outstanding check from 2010 that was voided in 2012. We also agreed the January 1, 2013 beginning balances recorded in the Balance Sheet Detail Report to the December 31, 2012 balances in the Balance Sheet Detail Report. We found no exceptions.
3. We agreed the totals per the bank reconciliations to the totals of the December 31, 2013 and 2012 cash balances reported in the Balance Sheet Detail Reports. The amounts agreed.
4. We confirmed the December 31, 2013 bank account balances with the Airport Authority's financial institution. We found no exceptions. We also agreed the confirmed balances to the amounts appearing in the December 31, 2013 bank reconciliation without exception.
5. We selected all outstanding checks from the December 31, 2013 bank reconciliation:

Cash (Continued)

- a. We traced each outstanding check to the subsequent January bank statement. We found no exceptions.
- b. We traced the amounts and dates to the Payment Register, to determine the outstanding checks were dated prior to December 31. We noted no exceptions.

Intergovernmental and Other Confirmable Cash Receipts

1. We selected the only receipt from the County Auditor Appropriation History Report from 2013 and all five from 2012.
 - a. We compared the amount from the above report to the amount recorded in the Balance Sheet Detail Report. The amounts agreed.
 - b. We determined whether these receipts were allocated properly. 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 Federal Aviation Administration (FAA) to the Authority during 2013 and 2012. We found no exceptions.
 - a. We determined whether these receipts were allocated properly. We found no exceptions.
 - b. We determined whether the 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, 2013 recorded in the Sales Receipts for All Customers Report and determined whether the:

- a. Receipt amount agreed to the amount recorded in the Sales Receipts for All Customers Report. The amounts agreed.
- b. Amount charged complied with rates in force during the period. We found no exceptions.
- c. Receipt was posted properly, and was recorded in the proper year. We found no exceptions.

Rent Receipts

We haphazardly selected 10 rent cash receipts from the year ended December 31, 2013 recorded in the Sales Receipts for All Customers Report and determined whether the:

- a. Receipt amount agreed to the amount recorded in the Sales Receipts for All Customers Report. The amounts agreed.
- b. Amount charged complied with rates in force during the period. We found no exceptions.
- c. Receipt was posted properly, 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, 2011.
2. We inquired of management, and scanned the Payment Register and Balance Sheet Detail Report for evidence of debt issued during 2013 or 2012 or debt payment activity during 2013 or 2012. We noted no new debt issuances, nor any debt payment activity during 2013 or 2012.

Payroll Cash Disbursements

1. We haphazardly selected one payroll check for the Authority's only employee from 2013 and one payroll check for the Authority's only employee from 2012 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 determined whether the account code to which the check was posted was reasonable based on the employee's duties as documented in the minute record. We also determined whether the payment was posted to the proper year. We found no exceptions.

2. We scanned the last remittance of tax and retirement withholdings for the year ended December 31, 2013 to determine whether 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 2013. We noted the following:

Withholding (plus employer share, where applicable)	Date Due	Date Paid	Amount Due	Amount Paid
Federal income taxes & Medicare	1/31/14	12/17/13	\$351.42	\$351.42
State income taxes	1/15/14	12/17/13	\$36.00	\$36.00
Local income tax	1/31/14	12/17/13	\$30.15	\$30.15
OPERS retirement	1/30/14	12/17/13	\$241.20	\$241.20

Non-Payroll Cash Disbursements

We haphazardly selected ten disbursements from the Payment Register for the year ended December 31, 2013 and ten from the year ended 2012 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 purpose for which the 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 Authority's receipts, disbursements, balance 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 Authority, and is not intended to be, and should not be used by anyone other than these specified parties.

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive style with a large, looping "D" and "Y".

Dave Yost
Auditor of State

Columbus, Ohio

October 29, 2014



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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
NOVEMBER 13, 2014**