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INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Henry County Regional Airport Authority
Henry County
P.O. Box 883
Napoleon, Ohio 43545-0883

We have performed the procedures enumerated below, which were agreed to by the Board of Trustees and the management of Henry County Regional Airport Authority, Henry County, Ohio, (the Airport Authority), on the receipts, disbursements and balances recorded in the Airport Authority's cash basis accounting records for the years ended December 31, 2017 and 2016 and certain compliance requirements related to those transactions and balances, included in the information provided to us by the management of the Airport Authority. The Airport Authority 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 Authority. 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, 2017 and December 31, 2016 bank reconciliations. We found no exceptions.
2. We agreed the January 1, 2016 beginning fund balances recorded in the Register Report to the December 31, 2015 balances in the prior year documentation in the prior year Agreed-Upon Procedures working papers. We found no exceptions. We also agreed the January 1, 2017 beginning fund balances recorded in the Register Report to the December 31, 2016 balances in the Register 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 Register Report. The amounts agreed.
4. We confirmed the December 31, 2017 bank account balance with the Airport Authority's financial institution. We found no exceptions. We also agreed the confirmed balance to the amount appearing in the December 31, 2017 bank reconciliation without exception.
5. We selected the only reconciling debit (outstanding check) from the December 31, 2017 bank reconciliation:
 - a. We traced the outstanding check to the subsequent January bank statement. We found no exception.

- b. We traced the amount and date to the check register, to determine that the outstanding check was dated prior to December 31. There was no exception.

Intergovernmental and Other Confirmable Cash Receipts

1. We selected the only two receipts from the Henry County Vendor Payment Listing from 2017.
 - a. We compared the amounts from the above report to the amounts recorded in the Register Report. The amounts agreed.
 - b. We inspected the Register Report to determine whether the receipts were recorded in the proper year. We found no exceptions.
2. We agreed the amounts paid from the Federal Aviation Administration (FAA) to the Airport Authority during 2017 and 2016 to documentation supporting the amounts received. We found no exceptions.
 - a. We inspected the Register Report to determine whether the receipts were recorded in the proper year. We found no exceptions.

Debt

1. From the prior agreed-upon procedures documentation, we observed the following loan was outstanding as of December 31, 2015. This amount agreed to the Airport Authority's January 1, 2016 balance on the summary we used in procedure 3.

Issue	Principal outstanding as of December 31, 2015:
Bank Loan	\$23,934

2. We inquired of management, and inspected the Register Report for evidence of debt issued during 2017 or 2016 or debt payment activity during 2017 or 2016. All debt agreed to the summary we used in procedure 3.
3. We obtained a summary of loan debt activity for 2017 and 2016 and agreed principal and interest payments from the related debt amortization schedule to payments reported in the Register Report. We also compared the date the debt service payments were due to the date the Airport Authority made the payments. We found no exceptions.

Non-Payroll Cash Disbursements

We haphazardly selected ten disbursements from the Register Report for the year ended December 31, 2017 and ten from the year ended December 31, 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 Register Report and to the names and amounts on the supporting invoices. We found no exceptions.

Other Compliance

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 Authority's deadline where the initial filing was filed on time but incomplete. Financial information for 2017 was filed on March 5, 2018 and financial information for 2016 was filed on June 5, 2017, 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 Authority'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 Authority'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.



Dave Yost
Auditor of State

Columbus, Ohio

October 26, 2018

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HENRY COUNTY REGIONAL AIRPORT AUTHORITY

HENRY 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 8, 2018**