



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



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## INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Springfield-Beckley Municipal Airport Joint Economic Development District  
Clark County  
76 East High Street, 4<sup>th</sup> Floor  
Springfield, Ohio 45502

We have performed the procedures enumerated below, which were agreed to by the Board of Directors and the management of Springfield-Beckley Municipal Airport Joint Economic Development District (the District), on the receipts, disbursements and balances recorded in the District's cash basis accounting records for the years ended December 31, 2020 and 2019 and certain compliance requirements related to those transactions and balances, included in the information provided to us by the management of the District. The District is responsible for the receipts, disbursements and balances recorded in the cash basis accounting records for the years ended December 31, 2020 and 2019 and certain compliance requirements related to these transactions and balances included in the information provided to us by the District. 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. The City of Springfield (the City) is custodian for the District's deposits and therefore the City's deposit and investment pool holds the District's assets. We compared the District's fund balances reported on its December 31, 2020 and 2019 financial statements to the balances reported in the City's accounting records. The amounts agreed
2. We agreed the January 1, 2019 beginning fund balances recorded in the City's accounting records to the December 31, 2018 balances in the prior year documentation in the prior year Agreed-Upon Procedures working papers. We also agreed the January 1, 2020 beginning fund balances recorded in the City's accounting records to the December 31, 2019 balances in the City's accounting records. We found no exceptions.

### Income Taxes

We confirmed the income tax amounts paid from the City of Springfield to the District during 2020 and 2019, with the City of Springfield.

- a. We inspected the City's Revenue Report to determine whether these receipts were allocated to the proper fund(s), as stipulated in Article VI, Section 1 of the Joint Economic Development District Agreement. We found no exceptions.
- b. We inspected the City's Revenue Report to determine the receipts were 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, 2018.
2. We inquired of management, and inspected the City's Revenue Report and Expenditure Report for evidence of debt issued during 2020 or 2019 or debt payment activity during 2020 or 2019. We noted no new debt issuances, nor any debt payment activity during 2020 or 2019.

### **Compliance – Bylaws**

1. Article VI, Section 2 of the Joint Economic Development District Agreement states that the Treasurer shall transfer, on or before the fifteenth day after the tax due date of each year, an amount from the Income Tax Revenue Account, which, when added to any carry over balance in the Administrative Expense Account, equals a total sum of \$5,000 (i.e. the maximum sum in the Administrative Expense Account shall not exceed \$5,000).
  - a. We reviewed the City's accounting records for the District to determine if a transfer was required for the years ended December 31, 2020 and 2019 and, if so required, whether the transfer was completed. We noted transfers were not required for 2020 or 2019.
2. Article VI, Section 4 of the Joint Economic Development District Agreement states that, within sixty days of the tax due date of each year, the Treasurer shall pay the balance remaining in the Income Tax Revenue Account, as of the fifteenth day after the tax due date, to the City. Article VI, Section 5s of the Joint Economic Development District Agreement defines the tax due date as the day of the year designated in the City's Codified Ordinances as the date on or before which the City taxpayers must file their municipal income tax return with the City. The tax due date in 2019 and 2020 was April 15<sup>th</sup> and July 15<sup>th</sup>, respectively.
  - a. We recomputed the amounts due to the City for the years ended December 31, 2020 and 2019 and compared the recomputed amounts to the actual amounts paid. We found no exceptions.
  - b. We reviewed the City's Expenditure and Revenue Report for the years ended December 31, 2020 and 2019 and to determine whether the payments were paid to the City of Springfield. We found no exceptions.
  - c. We reviewed the City's Expenditure Report for the years ended December 31, 2020 and 2019 and determined the payments were completed within the required time frame. We found no exceptions.
  - d. We determined the payments were recorded in the proper year. We found no exceptions.

### **Sunshine Law Compliance**

1. We obtained and inspected the District's Public Records Policy to determine the policy was in accordance with Ohio Rev. Code §§ 149.43(E)(2) and 149.43(B)(7)(c) and did not limit the number of responses that may be made to a particular person, limit the number of responses during a specified period of time, or establish a fixed period of time before it will respond unless that period is less than eight hours. We found no exceptions.
2. We selected all two public records requests from the engagement period and inspected each request to determine the following:
  - a. The District was compliant and responded to the request in accordance with their adopted policy as required by Ohio Rev. Code § 149.43(B)(1). Except for one of the two requests selected for testing, the District did not respond to the request in accordance with their adopted policy. See the table below.

**Sunshine Law Compliance (Continued)**

<b>Date Request Received</b>	<b>Date Request Fulfilled</b>	<b>Policy Response Time (in Business days)</b>	<b>Actual Response Time (in Business days)</b>
1/29/2020	N/A – request not fulfilled	3	N/A – request not fulfilled

- b. The District did not have any denied public records requests during the engagement period.
  - c. The District did not have any public records requests with redactions during the engagement period.
3. We inquired whether the District had a records retention schedule, and observed that it was readily available to the public as required by Ohio Rev. Code § 149.43(B)(2). We found no exceptions.
  4. We inspected written evidence that the Public Records Policy was provided to the records custodian/manager as required by Ohio Rev. Code § 149.43(E)(2). We found no exceptions
  5. We inspected the District's policy manual and determined the District's public records policy was not included in the manual as required by Ohio Rev. Code § 149.43(E)(2).
  6. We observed that the District's poster describing their Public Records Policy was displayed conspicuously in all branches of the District as required by Ohio Rev. Code § 149.43(E)(2). We found no exceptions.
  7. We inquired with District management and determined that the District did not have any applications for record disposal submitted to the Records Commission during the engagement period.
  8. We inquired with District management and determined that the District did not have any elected officials subject to the Public Records Training requirements during the engagement period as required by Ohio Rev. Code §§ 149.43(E)(1) and 109.43(B).
  9. We inspected the public notices for the public meetings held during the engagement period and determined the District notified the general public and news media of when and where meetings during the engagement period were to be held as required by Ohio Rev. Code § 121.22(F). We found no exceptions.
  10. We inspected the minutes of public meetings during the engagement period in accordance with Ohio Rev. Code § 121.22(C) 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.
  11. We inspected the minutes from the engagement period in accordance with Ohio Rev. Code § 121.22(G) 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

Ohio Rev. Code Section 117.38 requires districts 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, regarding the filing of complete financial statements, as defined in AOS Bulletin 2015-007 in the Hinkle System. We confirmed the District 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, 2020 and 2019 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 District'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 District's receipts, disbursements and balances recorded in their cash-basis accounting records for the years ended December 31, 2020 and 2019, and certain compliance requirements related to these transactions and balances and is not suitable for any other purpose.



Keith Faber  
Auditor of State  
Columbus, Ohio

April 20, 2021

# OHIO AUDITOR OF STATE KEITH FABER



**SPRINGFIELD-BECKLEY MUNICIPAL AIRPORT JOINT ECONOMIC DEVELOPMENT DISTRICT**

**CLARK COUNTY**

**AUDITOR OF STATE OF OHIO CERTIFICATION**

This is a true and correct copy of the report, which is required to be filed pursuant to Section 117.26, Revised Code, and which is filed in the Office of the Ohio Auditor of State in Columbus, Ohio.



**Certified for Release 5/13/2021**

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This report is a matter of public record and is available online at  
[www.ohioauditor.gov](http://www.ohioauditor.gov)