



**REGIONAL AIRPORT AUTHORITY
HENRY COUNTY**

AGREED-UPON PROCEDURES

FOR THE YEARS ENDED DECEMBER 31, 2008 AND 2009



Mary Taylor, CPA
Auditor of State

REGIONAL AIRPORT AUTHORITY
HENRY COUNTY

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Mary Taylor, CPA

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INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

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

We have performed the procedures enumerated below, with which the Board of Trustees and the management of the Regional Airport Authority, Henry County (the Airport) 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 balance recorded in the Account Balances Report to the December 31, 2007 balance 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 cash balances reported in the Account Balances Report. 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.
5. We selected all outstanding checks haphazardly from the December 31, 2009 bank reconciliation:
 - a. We traced each check to the debit appearing in the subsequent January bank statement. We found no exceptions.

- b. We traced the amounts and date written to the check register, to determine the checks were dated prior to December 31. We noted no exceptions.

Intergovernmental and Other Confirmable Cash Receipts

1. We selected all receipts from the County Auditor's Appropriation History from 2009 and 2008.
 - a. We compared the amount from the County Auditor's Appropriation History to the amount recorded in the Register Report. The amounts agreed.
 - b. We determined whether these receipts were allocated to the proper fund. 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 to the Airport during 2009 and 2008 with the Administration. 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.

Debt

1. We inquired of management, and scanned the Register Report for evidence of debt issued during 2009 or 2008 or outstanding as of December 31, 2009 or 2008. All debt noted agreed to the summary we used in step 2.
2. We obtained a summary of debt activity for 2009 and 2008 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 made the payments. We found no exceptions.
3. We agreed the amount of debt proceeds from the debt documents to amounts recorded per the Register Report. The amounts agreed.
4. For new debt issued during 2009 and 2008, we inspected the debt legislation. We scanned the Register Report and noted the Airport purchased furniture with loan proceeds in August of 2008 and paid for construction expenses in October of 2009.

Non-Payroll Cash Disbursements

1. For the Register Report, we refooted checks recorded as disbursements for fuel, and checks recorded as capital outlay for 2009. We found no exceptions.
2. We agreed total disbursements from the Register Report 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 Register Report 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 Register Report 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 fund's cash can be used. We found no exceptions.

Compliance – Contracts and Expenditures

1. We inquired of management and scanned the Register Report 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 Rev. Code Section 308.13(A)).

We identified no purchases subject to the aforementioned bidding requirements.

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.



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September 3, 2010

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HENRY 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
SEPTEMBER 23, 2010**