



Dave Yost • Auditor of State



REGIONAL AIRPORT AUTHORITY  
BELMONT COUNTY

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

Regional Airport Authority  
Belmont County  
P.O. Box 83  
Barnesville, Ohio 43713

We have performed the procedures enumerated below, with which the Board of Trustees and the management of the Regional Airport Authority, Belmont County, Ohio (the Airport 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, 2011 and 2010, 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, 2011 and December 31, 2010 bank reconciliations for the general, fuel, and grant bank accounts. We found no exceptions.
2. We agreed the January 1, 2010 beginning fund balances recorded in the Cashbook to the December 31, 2009 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, 2011 and 2010 fund cash balances reported in the Cashbook. The amounts agreed.
4. We confirmed the December 31, 2011 bank account balances with the Airport Authority's financial institution. We found no exceptions.
5. We selected the only two reconciling debits (such as outstanding checks) from the December 31, 2011 bank reconciliations for the general, fuel grant bank accounts:
  - a. We traced each debit to the subsequent January and February bank statements. We found no exceptions.
  - b. We traced the amounts and dates to the check register, to determine the debits were dated prior to December 31. We noted no exceptions.

### Intergovernmental and Other Confirmable Cash Receipts

1. We confirmed the amounts paid from Belmont County Commissioners in 2011 and 2010, the Belmont County CIC in 2010 and the Federal Aviation Authority (FAA) in 2011 and 2010 to the Airport Authority. We found no exceptions.
  - a. We determined whether these receipts were allocated to the proper fund(s). We found no exceptions.
  - b. We determined whether the receipts were recorded in the proper year. We found no exceptions.

### Sale of Fuel Receipts

1. We haphazardly selected five sale of fuel cash receipts from the year ended December 31, 2011 and five sale of fuel cash receipts from the year ended 2010 recorded in the duplicate cash receipts book and determined whether the:
  - a. Receipt amount agreed to the amount recorded in the Income Summary and Cashbook. The amounts agreed.
  - b. Receipt was credited to the bank account. We found no exceptions.
  - c. Receipt was posted to the proper funds and was recorded in the proper year. We found no exceptions.

### Non-Payroll Cash Disbursements

1. From the Expense Summary and Cashbook, we re-footed checks recorded as General Fund disbursements for *fuel*, and checks recorded as *capital outlay* in the Capital Project Fund for 2011. We found no exceptions.
2. We haphazardly selected five disbursements from the Expense Summary and Cashbook for the year ended December 31, 2011 and five from the year ended 2010 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 Expense Summary and Cashbook 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 & Expenditures

1. We inquired of management and scanned the Expense Summary and Cashbook report for the years ended December 31, 2011 and 2010 for expenditures other than for the acquisition of real estate, the discharge of non-contractual 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 a crack repair project exceeding \$15,000, subject to Ohio Rev. Code Section 308.13(A). For this project, we noted that the Board advertised the project in a local newspaper, and selected the lowest and best bidder.

2. For the crack repair 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 Rev. Code Sections 4115.04 and 4115.05. The contract included the Ohio Department of Commerce's schedule of prevailing rates.

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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 Authority'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, those charged with governance and others within the Airport 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, flowing style.

**Dave Yost**  
Auditor of State

May 10, 2012

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# Dave Yost • Auditor of State

**BELMONT REGIONAL AIRPORT AUTHORITY**

**BELMONT 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  
MAY 29, 2012**