



Dave Yost • Auditor of State



**MONROE AIRPORT AUTHORITY  
MONROE COUNTY**

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

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

We have performed the procedures enumerated below, with which the Board of Trustees and the management of the 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, 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. We found no exceptions.
2. We agreed the January 1, 2010 beginning balance recorded in the Balance Sheet Detail Report to the December 31, 2009 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, 2011 and 2010 cash balance reported in the Balance Sheet Detail Report. The amounts agreed.
4. We confirmed the December 31, 2011 bank account balances with the Authority's financial institution. We found no exceptions. We also agreed the confirmed balances to the amounts appearing in the December 31, 2011 bank reconciliation without exception.
5. We selected all four reconciling debits (such as outstanding checks) from the December 31, 2011 bank reconciliation:
  - a. We traced each debit to the subsequent January bank statement. We found one exception. Check number 6546 dated October 19, 2010 remained on the outstanding check list at December 31, 2011. However, the physical check was clearly marked void. We recommend the Fiscal Officer void this check on the Authority's computer system to ensure this check is no longer reflected as outstanding and is accurately reflected as void.

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**Cash (Continued)**

- 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 selected all three receipts from the County Auditor Appropriation History Reports from 2011 and both receipts from 2010.
  - a. We compared the amount from the above reports 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 2011 and 2010. 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.

**Debt**

1. The prior audit documentation disclosed no debt outstanding as of December 31, 2009.
2. We inquired of management, and scanned the Check Register and Balance Sheet Detail Report for evidence of debt issued during 2011 or 2010 or debt payment activity during 2011 or 2010. We noted no new debt issuances,-nor any debt payment activity during 2011 or 2010.

**Payroll Cash Disbursements**

1. We haphazardly selected one payroll check for the Authority's only employee from 2011 and one payroll check for the Authority's only employee from 2010 from the Payroll Item Detail Report and:
  - a. We compared the hours and pay rate recorded in the Payroll Item Detail Report to supporting documentation (legislatively approved rate). 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, 2011 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 2011. We noted the following:

<b>Withholding (plus employer share, where applicable)</b>	<b>Date Due</b>	<b>Date Paid</b>	<b>Amount Due</b>	<b>Amount Paid</b>
Federal income taxes & Medicare	1/31/12	12/20/11	\$310.82	\$310.82
State income taxes	1/15/12	12/20/11	\$35.75	\$35.75
Local income tax	1/31/12	12/20/11	\$31.25	\$31.25
OPERS	1/30/12	12/20/11	\$204.00	\$204.00

### Non-Payroll Cash Disbursements

We haphazardly selected ten disbursements from the Payment Detail Report for the year ended December 31, 2011 and ten 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 Payment Detail Report and to the names and amounts on the supporting invoices. We found one exception. (See Cash Section, Step 5a).
- c. The payment was posted to an account consistent with the purpose for which the cash can be used. We found no exceptions.

### Compliance – Contracts & Expenditures

1. We inquired of management and scanned the Balance Sheet Detail Report for the years ended December 31, 2011 and 2010 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 a paving 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 paving 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.

**Officials' Response:** We did not receive a response from Officials to the exception reported above.

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, 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.



**Dave Yost**  
Auditor of State

May 18, 2012

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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  
JUNE 12, 2012**