



Dave Yost • Auditor of State



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Noble Regional Airport Authority
Noble County
301 Lincoln Drive
Caldwell, Ohio 43724

We have completed certain procedures in accordance with Ohio Rev. Code §117.01(G) to the accounting records and related documents of the Noble Regional Airport Authority, Noble County, Ohio (the Authority), for the years ended December 31, 2014 and 2013.

Our procedures were designed solely to satisfy the audit requirements of Ohio Rev. Code §117.11(A). Because our procedures were not designed to opine on the Authority's financial statements, we did not follow *generally accepted auditing standards*. We do not provide any assurance on the Authority's financial statements, transactions or balances for the years ended December 31, 2014 or 2013.

The Authority's management is responsible for preparing and maintaining its accounting records and related documents. Our responsibility under Ohio Rev. Code §117.11(A) is to examine, analyze and inspect these records and documents.

Current Year Observations

1. The Airport Authority maintained a meter reading log, which noted the beginning and ending meter reading for each fuel purchase. A sales slip was created by the pilot after purchasing fuel that documented the number of gallons and price per gallon. The pilot kept a fuel slip and left a duplicate at the office. The meter reading log and sales slip are completed and signed by the pilot at the time of fueling. The pilots pay on their account periodically during the year. The meter log and a duplicate copy of the sales slips are reconciled by the Board Chairman to the amount paid by the pilots. During our testing of one account, we noted a deposit from a pilot that was \$73 more than the sales slips added up to at the time of deposit. We noted by reviewing the meter reading log that the pilot purchased additional fuel after the deposit but no sales slips were available to determine if the payment (receivable) covered the additional purchases. We recommend the Authority maintain all fuel slips and reconcile them to meter reading log and deposit amount.
2. We also noted the Authority did not maintain a receivable log to document the actual receivable amount due at year-end. We recommend the Authority maintain a year-end receivable log.

A handwritten signature in black ink that reads "Dave Yost".

Dave Yost
Auditor of State
Columbus, Ohio

June 23, 2015

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NOBLE COUNTY REGIONAL AIRPORT AUTHORITY

NOBLE 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
JULY 9, 2015**