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HARRISON REGIONAL AIRPORT AUTHORITY
HARRISON COUNTY

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INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Harrison Regional Airport Authority
Harrison County
43000 Airport Road
Cadiz, Ohio 43907

We have performed the procedures enumerated below, with which the Board of Trustees and the management of the Harrison Regional Airport Authority, Harrison County, Ohio (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, 2015 and 2014, 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, 2015 and December 31, 2014 bank reconciliations. We found no exceptions.
2. We agreed the January 1, 2014 beginning fund balances recorded in the Check Register to the December 31, 2013 balances in the documentation in the prior year basic audit working papers. We found no exceptions. We also agreed the January 1, 2015 beginning fund balances recorded in the Check Register to the December 31, 2014 balances in the Check Register. We found no exceptions.
3. We agreed the totals per the bank reconciliations to the total of the December 31, 2015 and 2014 fund cash balances reported in the Check Register. The amounts agreed.
4. We confirmed the December 31, 2015 bank account balance with the Airport's financial institution. We found no exceptions. We also agreed the confirmed balance to the amount appearing in the December 31, 2015 bank reconciliation without exception.
5. We selected the only reconciling debit (outstanding check) from the December 31, 2015 bank reconciliation:
 - a. We traced the debit to the subsequent January bank statement. We found no exceptions.
 - b. We traced the amount and date to the check register, to determine the debit was dated prior to December 31. We noted no exceptions.

Intergovernmental and Other Confirmable Cash Receipts

We confirmed the amounts paid from the Federal Aviation Administration to the Airport during 2015 and 2014. We found no exceptions. We agreed the amounts paid from CBM Ohio LLC to the Airport during 2015 and 2014 to supporting documentation. 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. The prior basic audit documentation disclosed no debt outstanding as of December 31, 2013.
- 2. We inquired of management, and scanned the Check Register for evidence of debt issued during 2015 or 2014 or debt payment activity during 2015 or 2014. We noted no new debt issuances, nor any debt payment activity during 2015 or 2014

Payroll Cash Disbursements

- 1. We haphazardly selected one payroll check for one employee from 2015 and one payroll check for one employee from 2014 from the Payroll Report and:
 - a. We compared the hours and pay rate, or salary recorded in the Payroll Report to supporting documentation (timecard or legislatively approved rate or salary). We found no exceptions.
 - b. We recomputed gross and net pay and agreed it to the amount recorded in the Payroll Report. We found no exceptions.
 - c. We determined whether the fund and 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. For any new employees selected in step 1 we determined whether the following information in the employee's personnel file and minute record was consistent with the information used to compute gross and net pay related to this check:
 - a. Name;
 - b. Authorized salary or pay rate;
 - c. Department(s) and fund(s) to which the check should be charged;
 - d. Retirement system participation and payroll withholding;
 - e. Federal, State & Local income tax withholding authorization and withholding;
 - f. Any other deduction authorizations (deferred compensation, etc.).

We found no exceptions related to steps a. – f. above.

- 3. We scanned the last remittance of tax and retirement withholdings for the year ended December 31, 2015 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 2015. We noted the following:

Withholding (plus employer share, where applicable)	Date Due	Date Paid	Amount Due	Amount Paid
Federal income taxes & Medicare	1/31/16	1/31/16	\$79.61	\$79.61
State income taxes	1/31/16	5/19/16	\$202.50	\$205.86
OPERS retirement	1/30/16	1/19/16	\$55.20	\$55.20

Payroll Cash Disbursements (Continued)

As noted above, the Airport did not timely remit the State income taxes to the Ohio Department of Taxation. The Airport did correctly remit the State income taxes due, plus interest, once brought to their attention by our office.

Non-Payroll Cash Disbursements

1. From the Check Register, we re-footed checks recorded as General Fund disbursements for *equipment repairs*, for 2015. We found no exceptions.
2. We haphazardly selected ten disbursements from the Check Register for the year ended December 31, 2015 and ten from the year ended 2014 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 image agreed to the check number, date, payee name and amount recorded in the Check Register 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.

Other Compliance

Ohio Rev. Code § 117.38 requires entities to file their financial information in the HINKLE system formerly known as the Annual Financial Data Reporting System (AFDRS) within 60 days after the close of the fiscal year. We reviewed AFDRS to verify the Airport filed their financial information within the allotted timeframe for the years ended December 31, 2015 and 2014. Financial information was filed on April 28, 2016 and April 19, 2016, for 2015 and 2014, respectively, which was not within the allotted timeframe.

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 Airport, and is not intended to be, and should not be used by anyone other than these specified parties.



Dave Yost
Auditor of State
Columbus, Ohio

June 23, 2016

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HARRISON REGIONAL AIRPORT AUTHORITY

HARRISON 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 28, 2016**