



OHIO AUDITOR OF STATE
KEITH FABER





INDEPENDENT ACCOUNTANT’S REPORT ON APPLYING AGREED-UPON PROCEDURES

Auglaize County Airport Authority
Auglaize County
P.O. Box 400
New Knoxville, Ohio 45871

We have performed the procedures enumerated below on the Auglaize County Airport Authority’s (the Airport) receipts, disbursements and balances recorded in the cash basis accounting records for the years ended December 31, 2021 and 2020 and certain compliance requirements related to those transactions and balances, included in the information provided to us by the management of the Airport. The Airport is responsible for the receipts, disbursements and balances recorded in the cash basis accounting records for the years ended December 31, 2021 and 2020 and certain compliance requirements related to these transactions and balances included in the information provided to us by the Airport.

The Board of Trustees and the management of the Airport have agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of providing assistance in the evaluation of the Airport’s receipts, disbursements and balances recorded in their cash-basis accounting records for the years ended December 31, 2021 and 2020, and certain compliance requirements related to these transactions and balances. No other party acknowledged the appropriateness of the procedures. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of the report and may not meet the needs of all users of the report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes. The sufficiency of the procedures is solely the responsibility of the parties specified in the 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.

For the purposes of performing these procedures, this report only describes exceptions exceeding \$10.

The procedures and the associated findings are as follows:

Cash

1. We recalculated the December 31, 2021 and December 31, 2020 bank reconciliations. We found no exceptions.
2. We agreed the January 1, 2020 beginning fund balance recorded in the Check Register to the December 31, 2019 balance in the prior year audited statements. We found no exceptions. We also agreed the January 1, 2021 beginning fund balance recorded in the Check Register to the December 31, 2020 balance in the Check Register. We found no exceptions.
3. We agreed the 2021 and 2020 bank reconciliation as of December 31, 2021 and 2020 to the fund cash balance reported in the Check Register and the financial statements filed by the Airport in the Hinkle System. The amounts agreed for 2021. However, for 2020, the bank reconciliation and Check Register reported a fund cash balance of \$171,858, but the filed financial statements reported cash of \$171,796, which resulted in a variance of \$62.

Cash (Continued)

4. We confirmed the December 31, 2021 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, 2021 bank reconciliation without exception.
5. We selected five reconciling debits (such as outstanding checks) from the December 31, 2021 bank reconciliation:
 - a. We traced each debit to the subsequent January bank statement. We found no exceptions.
 - b. We traced the amounts and dates to the check register and determined the debits were dated on or prior to December 31. We found no exceptions.

Intergovernmental and Other Confirmable Cash Receipts

1. We selected both receipts from the Auglaize County Detail Expense Transactions by Fund Report from 2021 and the only receipt from the Auglaize County Detail Expense Transactions by Fund Report from 2020.
 - a. We compared the amount from the above named report to the amount recorded in the Check Register. The amounts agreed.
 - b. We inspected the Check Register to determine these receipts were allocated to the proper fund. We found no exceptions.
 - c. We inspected the Check Register to determine whether the receipts were recorded in the proper year. We found no exceptions.
2. We confirmed the total amount paid from the New Bremen Foundation to the Airport during 2020 with the Foundation. We found no exceptions.
 - a. We inspected the Check Register to determine whether these receipts were allocated to the proper fund. We found no exceptions.
 - b. We inspected the Check Register to determine whether the receipts were recorded in the proper year. We found no exceptions.

Sale of Fuel Receipts

We selected 10 sale of fuel cash receipts from the year ended December 31, 2021 and 10 sale of fuel cash receipts from the year ended 2020 recorded in the fuel invoice support and:

- a. Agreed the receipt amount to the amount recorded in the Check Register. The amounts agreed.
- b. Agreed the rate charged complied with rates in force during the period. We found no exceptions.
- c. Inspected the Check Register to confirm the receipt was posted to the proper fund, and was recorded in the proper year. We found no exceptions.

Rent Receipts

We selected 10 rent cash receipts from the year ended December 31, 2021 and 10 rent cash receipts from the year ended 2020 recorded in the rental invoice support and:

- a. Agreed the receipt amount to the amount recorded in the Check Register. The amounts agreed.
- b. Agreed the rate charged complied with rates in force during the period. We found no exceptions.
- c. Inspected the Check Register to confirm the receipt was posted to the proper fund, and was recorded in the proper year. We found no exceptions.

Debt

1. From the prior audit documentation, we observed the following note was outstanding as of December 31, 2019. This amount agreed to the Airport's January 1, 2020 balance on the summary we used in procedure 3.

Issue	Principal outstanding as of December 31, 2019:
Truck Note	\$12,000

2. We inquired of management, and inspected the Check Register for evidence of debt issued during 2021 or 2020 or debt payment activity during 2021 or 2020. All debt agreed to the summary we used in procedure 3. There was no new debt issuances, nor any debt payment activity during 2021.
3. We obtained a summary of notes debt activity for 2020 and agreed principal payments from the related debt amortization schedule to general fund payments reported in the Check Register. We also compared the date the debt service payments were due to the date the Airport made the payments. We found no exceptions.

Non-Payroll Cash Disbursements

We selected 10 disbursements from the Check Register for the year ended December 31, 2021 and 10 from the year ended 2020 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 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.

Sunshine Law Compliance

1. We inquired with Airport management and determined that the Airport did not have a public records policy during the engagement period as required by Ohio Rev. Code § 149.43(E)(2). **Ohio Rev. Code § 149.43(E)(2)** states that "all public offices shall adopt a public records policy in compliance with this section for responding to public records requests. In adopting a public records policy under this division, a public office may obtain guidance from the model public records policy developed and provided to the public office by the attorney general under section 109.43 of the Revised Code. Except as otherwise provided in this section, the policy may not limit the number of public records that the public office will make available to a single person, may not limit the number of public records that it will make available during a fixed period of time, and may not establish a fixed period of time before it will respond to a request for inspection or copying of public records, unless that period is less than eight hours. The public office shall distribute the public records policy adopted by the public office under this division to the employee of the public office who is the records custodian or records manager or otherwise has custody of the records of that office. The public office shall require that employee to acknowledge receipt of the copy of the public records policy.

Sunshine Law Compliance (Continued)

The public office shall create a poster that describes its public records policy and shall post the poster in a conspicuous place in the public office and in all locations where the public office has branch offices. The public office may post its public records policy on the internet web site of the public office if the public office maintains an internet web site. A public office that has established a manual or handbook of its general policies and procedures for all employees of the public office shall include the public records policy of the public office in the manual or handbook."

The Airport should adopt a public records policy and post it in accordance with the requirements shown above. The Airport can refer to the model policy on the Attorney General's website.

2. We inquired with Airport management and determined that the Airport did not have any completed public records requests during the engagement period.
3. We inquired with Airport management and determined that the Airport did not have a records retention schedule during the engagement period and therefore could not make it readily available to the public as required by Ohio Rev. Code § 149.43(B)(2). **Ohio Rev. Code § 149.43(B)(2)** states, in part, that a public office "shall have available a copy of its current records retention schedule at a location readily available to the public."

The Airport should adopt a formal records retention schedule and make it available to the public.

4. We inquired with Airport management and determined that the Airport did not have a public records policy during the engagement period therefore could not provide it to the records custodian/manager as required by Ohio Rev. Code § 149.43(E)(2).
5. We inquired with Airport management and determined that the Airport did not have a public records policy during the engagement period therefore it could not be included in a policy manual as required by Ohio Rev. Code § 149.43(E)(2).
6. We inquired with Airport management and determined that the Airport did not have a public records policy during the engagement period therefore it could not be displayed in all the branches of the Airport as required by Ohio Rev. Code § 149.43(E)(2).
7. We inquired with Airport management and determined that the Airport did not have any applications for record disposal submitted to the Records Commission during the engagement period.
8. We inquired with Airport management and determined that the Airport did not have any elected officials subject to the Public Records Training requirements during the engagement period as required by Ohio Rev. Code §§ 149.43(E)(1) and 109.43(B).
9. We inspected the public notices for the public meetings held during the engagement period and determined the Airport notified the general public and news media of when and where meetings during the engagement period were to be held as required by Ohio Rev. Code § 121.22(F). We found no exceptions.
10. We inspected the minutes of public meetings during the engagement period in accordance with Ohio Rev. Code § 121.22(C) and determined whether they were:
 - a. Prepared – a file is created following the date of the meeting
 - b. Filed – placed with similar documents in an organized manner
 - c. Maintained - retained, at a minimum, for the engagement period
 - d. Open to public inspection – available for public viewing or request.

We found no exceptions.

Sunshine Law Compliance (Continued)

11. We inspected the minutes from the engagement period in accordance with Ohio Rev. Code § 121.22(G) and determined the following:
 - a. Executive sessions were only held at regular or special meetings.
 - b. The purpose for the meetings and going into an executive session (when applicable) correlated with one of the matters listed in Ohio Rev. Code §121.22(G).
 - c. Formal governing board actions were adopted in open meetings.We found no exceptions.

Other Compliance

Ohio Rev. Code §117.38 requires airports reporting pursuant to generally accepted accounting principles (GAAP) to file their financial information in the Hinkle System within 150 days after the close of the fiscal year. This statute also permits the Auditor of State to extend the deadline for filing a financial report and establish terms and conditions for any such extension. Auditor of State established policies regarding the filing of complete financial statements, as defined in AOS Bulletin 2015-007 in the Hinkle System. We confirmed the Airport filed their complete financial statements, as defined by AOS Bulletin 2015-007 and Auditor of State established policy within the allotted timeframe for the years ended December 31, 2021 and 2020 in the Hinkle system. We found no exceptions.

We were engaged by the Airport to perform this agreed-upon procedures engagement and conducted our engagement in accordance with the attestation standards established by the AICPA and the Comptroller General of the United States' *Government Auditing Standards*. We were not engaged to, and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the Airport's receipts, disbursements, balances and compliance with certain laws and regulations. Accordingly, we do not express an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the Airport and to meet our ethical responsibilities, in accordance with the ethical requirements established by the Comptroller General of the United States' *Government Auditing Standards* related to our agreed upon procedures engagement.



Keith Faber
Auditor of State
Columbus, Ohio

September 23, 2022

OHIO AUDITOR OF STATE KEITH FABER



AUGLAIZE COUNTY AIRPORT AUTHORITY

AUGLAIZE COUNTY

AUDITOR OF STATE OF OHIO CERTIFICATION

This is a true and correct copy of the report, which is required to be filed pursuant to Section 117.26, Revised Code, and which is filed in the Office of the Ohio Auditor of State in Columbus, Ohio.



Certified for Release 10/6/2022

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This report is a matter of public record and is available online at
www.ohioauditor.gov