



OHIO AUDITOR OF STATE
KEITH FABER



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INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

Geauga County Airport Authority
Geauga County
15421 Old State Road
P.O. Box 1308
Middlefield, Ohio 44062

We have performed the procedures enumerated below on the Geauga 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 in the Combined Statement of Receipts, Disbursements and Changes in Fund Balances to the December 31, 2019 balances in the prior year documentation in the prior year Agreed-Upon Procedures working papers. We found no exceptions. We also agreed the January 1, 2021 beginning fund balances for each fund recorded in the Combined Statement of Receipts, Disbursements and Changes in Fund Balances to the December 31, 2020 balances in the Combined Statement of Receipts, Disbursements and Changes in Fund Balances. We found no exceptions.

Cash (Continued)

3. We agreed the 2021 and 2020 bank reconciliation totals as of December 31, 2021 and 2020 to the total fund cash balances reported in the Statement of Cash Receipts, Disbursements and Changes in Fund Balances and the financial statements filed by the Airport in the HINKLE System. The amounts at December 31, 2021 and 2020 varied by \$11,155 and \$13,337, respectively, due to the exclusion of reconciling items in each year and the Airport's cash box funds in 2021 in its fund cash balances.
4. We confirmed the December 31, 2021 bank account balances on the Ohio Pooled Collateral System. The balances agreed. We also agreed the confirmed balances to the amounts appearing in the December 31, 2021 bank reconciliation without exception.
5. We selected all 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 prior to December 31. We found no exceptions.

Intergovernmental Receipts

We selected all receipts from the State Distribution Transaction Lists (DTL) from 2021 and 2020. We selected five receipts and the County Auditor's DTL from 2021 and all from 2020.

- a. We compared the amount from the above named reports to the amount recorded in the Income Detail Report. The amounts agreed.
- b. We inspected the Income Detail Report to determine these receipts were allocated to the proper fund. We found no exceptions.
- c. We inspected the Income Detail Report 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 December 31, 2020 recorded in the duplicate cash receipts book and:

- a. Agreed the receipt amount to the amount recorded in the Income Detail Report. The amounts agreed.
- b. Agreed the rate charged complied with rates in force during the period. We found no exceptions.
- c. Inspected the Income Detail Report 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 December 31, 2020 recorded in the duplicate cash receipts book and:

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

Debt

1. The prior agreed-upon procedures documentation disclosed no debt outstanding as of December 31, 2019.
2. We inquired of management, and inspected the Income Detail Report and Expense Detail Report for evidence of debt issued during 2021 or 2020 or debt payment activity during 2021 or 2020. All debt agreed to the legislation we used in procedure 3.
3. For new debt issued during 2021, we inspected the debt legislation, which states the Airport must use the proceeds for the construction of plane hangars. We scanned the Expense Detail Report and observed the Airport purchased services for bidding, consulting and construction of a new hangar in June, August, November and December 2021.

Payroll Cash Disbursements

1. We selected one payroll check for all employees from 2021 and one payroll check for all employees from 2020 from the Expense Detail Report and:
 - a. We compared the hours and pay rate, or salary recorded in the Expense Detail Report to supporting documentation (timecard, legislatively or statutorily-approved rate or salary).
 - i. We inspected the employee's personnel file for the Retirement system, Federal, State & Local income tax withholding authorization.
 - ii. We agreed these items to the information used to compute gross and net pay related to this check.
 We found local tax withholding authorization was not maintained for the employee inspected.
 - b. We recomputed gross and net pay and agreed it to the amount recorded in the payroll register. We found no exceptions.
 - c. We inspected the fund and account code to which the check was posted to determine the posting was allowable based on the employee's duties as documented in the employee's personnel file. We found no exceptions.
 - d. We confirmed the payment was posted to the proper year. We found no exceptions.
2. We inspected the last remittance of tax and retirement withholdings for the year ended December 31, 2021 to confirm 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 2021. We observed the following:

Withholding (plus employer share, where applicable)	Date Due	Date Paid	Amount Due	Amount Paid
Federal income taxes & Medicare (and social security, for employees not enrolled in pension system)	January 31, 2022	January 4, 2022	\$909	\$909
State income taxes	January 15, 2022	January 4, 2022	203	203
Local income tax	January 31, 2022	January 4, 2022	115	115
OPERS retirement	January 30, 2022	January 3, 2022	656	656

We found no exceptions.

Non-Payroll Cash Disbursements

We selected 10 disbursements from the Expense Detail Report for the year ended December 31, 2021 and 10 from the year ended December 31, 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 Expense Detail Report 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 obtained and inspected the Airport's Public Records Policy to determine the policy was in accordance with Ohio Rev. Code §§ 149.43(E)(2) and 149.43(B)(7)(c) and did not limit the number of responses that may be made to a particular person, limit the number of responses during a specified period of time, or establish a fixed period of time before it will respond unless that period is less than eight hours. We found no exceptions.
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 whether the Airport had a records retention schedule, and observed that it was readily available to the public as required by Ohio Rev. Code § 149.43(B)(2). We found no exceptions.
4. We inspected written evidence that the Public Records Policy was provided to the records custodian/manager as required by Ohio Rev. Code § 149.43(E)(2). We found no exceptions.
5. We inspected the Airport's policy manual and determined the public records policy was included as required by Ohio Rev. Code § 149.43(E)(2). We found no exceptions.
6. We observed that the Airport's poster describing their Public Records Policy was displayed conspicuously in all branches of the Airport as required by Ohio Rev. Code § 149.43(E)(2). We found no exceptions.
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.

Sunshine Law Compliance (Continued)

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:
- Prepared – a file is created following the date of the meeting
 - Filed – placed with similar documents in an organized manner
 - Maintained - retained, at a minimum, for the engagement period
 - Open to public inspection – available for public viewing or request.

We found no exceptions.

11. We inspected the minutes from the engagement period in accordance with Ohio Rev. Code § 121.22(G) and determined the following:
- Executive sessions were only held at regular or special meetings.
 - 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).
 - Formal governing board actions were adopted in open meetings.

We found no exceptions.

Other Compliance

Ohio Rev. Code §117.38 requires airports to file their financial information in the HINKLE system within 60 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

June 3, 2022

OHIO AUDITOR OF STATE KEITH FABER



GEAUGA COUNTY AIRPORT AUTHORITY

GEAUGA 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 6/28/2022

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