



OHIO AUDITOR OF STATE
KEITH FABER



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INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

Carroll County Regional Airport Authority
Carroll County
P.O. Box 266
Carrollton, Ohio 44615

We have performed the procedures enumerated below on the Carroll County Regional Airport Authority's (the Airport) receipts, disbursements and balances recorded in the cash basis accounting records for the years ended December 31, 2023 and 2022 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, 2023 and 2022 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, 2023 and 2022, 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, 2023 and December 31, 2022 bank reconciliations. We found no exceptions.
2. We agreed the January 1, 2022 beginning fund balances for each fund recorded in the General Ledger to the December 31, 2021 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, 2023 beginning fund balances for each fund recorded in the General Ledger to the December 31, 2022 balances in the General Ledger. We found no exceptions.
3. We agreed the 2023 and 2022 bank reconciliation Adjusted Bank Balances as of December 31, 2023 and 2022 to the total fund cash balances reported in the General Ledger and the financial statements filed by the Airport in the Hinkle System. The amounts agreed.

4. We confirmed the December 31, 2023 bank account balances with the Ohio Pooled Collateral System. We found no exceptions. We also agreed the confirmed balances to the amounts appearing in the December 31, 2023 bank reconciliation without exception.

Intergovernmental and Other Confirmable Cash Receipts

1. We selected a total of 5 receipts from the State Distribution Transaction Lists (DTL) and the Carroll County GL Report prepared by DITA from 2023 and all the receipts from 2022.
 - a. We compared the amount from the above named reports to the amount recorded in the General Ledger. The amounts agreed.
 - b. We inspected the General Ledger to determine these receipts were allocated to the proper funds. We found no exceptions.
 - c. We inspected the General Ledger to determine whether the receipts were recorded in the proper year. We found no exceptions.
2. We confirmed the individual amounts paid from the FAA Grant Programs to the Airport during 2022 and 2023 with the distribution history on FAA.gov. We found no exceptions.
 - a. We inspected the General Ledger to determine whether these receipts were allocated to the proper funds. We found no exceptions.
 - b. We inspected the General Ledger and the Bank Statements 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, 2023 and 10 sale of fuel cash receipts from the year ended 2022 recorded in the duplicate cash receipts book and:

- a. Agreed the receipt amount to the amount recorded in the General Ledger. The amounts agreed.
- b. Inspected the General Ledger to confirm the receipt was posted to the proper funds 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, 2023 and 10 rent cash receipts from the year ended 2022 recorded in the duplicate cash receipts book and:

- a. Agreed the receipt amount to the amount recorded in the General Ledger. The amounts agreed.
- b. Agreed the rate charged complied with rates in force during the period. We found no exceptions.
- c. Inspected the General Ledger to confirm the receipt was posted to the proper funds 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, 2021.
2. We inquired of management and inspected the General Ledger for evidence of debt issued during 2023 or 2022 or debt payment activity during 2023 or 2022. There were no new debt issuances, nor any debt payment activity during 2023 or 2022.

Non-Payroll Cash Disbursements

We selected 10 disbursements from the General Ledger for the year ended December 31, 2023 and 10 from the year ended 2022 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 General Ledger 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).
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).
4. We inquired with Airport management and determined that the Airport did not have a public records policy during the engagement period and, 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 and, 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 and, therefore, a poster of the policy could not be displayed conspicuously in the public office 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:
- 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

1. 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, 2023 and 2022 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

October 9, 2024

OHIO AUDITOR OF STATE KEITH FABER



CARROLL COUNTY REGIONAL AIRPORT AUTHORITY

CARROLL 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 11/19/2024

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