



Dave Yost • Auditor of State





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

We have completed certain procedures in accordance with Ohio Rev. Code § 117.01(G) to the accounting records and related documents of the Harrison Regional Airport Authority, Harrison County, Ohio (the Airport), for the years ended December 31, 2013 and 2012.

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 Airport's financial statements, we did not follow *generally accepted auditing standards*. We do not provide any assurance on the Airport's financial statements, transactions or balances for the years ended December 31, 2013 or 2012.

The Airport'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. We examined the payroll remittances for the Airport payroll costs for 2013. We found that, although the employee share of Medicare was deducted during 2013, as of the date of this report, both the employee and employer share of Medicare was not remitted to the Internal Revenue Service. 26 U.S.C. Section 3102(a) requires that Medicare be deducted from the compensation of employees hired after April 1, 1986 and be remitted to the Internal Revenue Service. In addition, the fourth quarter 2013 state income tax deductions were not remitted to the Treasurer of State until August 26, 2014 and the December employee and employer share of Ohio Public Employees' Retirement System contributions were not remitted until February 16, 2014. Not remitting these amounts timely can result in late fees and penalties for the Airport. The Airport Secretary/Treasurer should ensure that these amounts are remitted timely.
2. We reviewed the Airport's bank reconciliation at December 31, 2013. We noted the balance in the Airport Income and Expense ledger was less than the bank balance by \$134. We reviewed subsequent bank statements for evidence of undocumented reconciling factors which may explain this variance and noted none. Not following up on reconciliation discrepancies timely could result in errors going undetected for significant periods of time and may cause future reconciliation difficulties. The Secretary/Treasurer should follow-up on any reconciliation discrepancies timely to ensure errors are detected and corrected in an expedient manner.

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

**Dave Yost**  
Auditor of State

Columbus, Ohio

September 12, 2014

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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  
SEPTEMBER 25, 2014**