



OHIO AUDITOR OF STATE  
**KEITH FABER**





**INDEPENDENT ACCOUNTANT’S REPORT ON APPLYING AGREED-UPON PROCEDURES**

Adams County Airport Authority  
Adams County  
P.O. Box 302  
Seaman, Ohio 45679

We have performed the procedures enumerated below on the Adams County Airport Authority’s (the Authority) 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 Authority. The Authority 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 Authority.

The Board of Trustees and the management of the Authority have agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of providing assistance in the evaluation of the Authority’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. Adams County is the custodian for the Authority’s deposits for 2020, and therefore the County’s deposit and investment pool holds the Authority’s assets. We compared the Authority’s fund balances reported on its December 31, 2020 Basic Financial Report to the balances reported in Adams County’s accounting records. The amounts agreed. We recalculated the December 31, 2021 bank reconciliation. We found no exceptions.
2. We agreed the January 1, 2020 beginning fund balances for the fund recorded in the Basic Financial Report to the December 31, 2019 balances in the prior year documentation in the prior year basic audit working papers. We found no exceptions. We also agreed the January 1, 2021 beginning fund balances for the fund recorded in the Basic Financial Report to the December 31, 2020 balances in the Basic Financial Report. We found no exceptions.

3. We agreed the 2021 bank reconciliation as of December 31, 2021 to the total fund cash balances reported in the General Ledger and Statement of Cash Position for Adams County and the financial statements filed by the Authority in the Hinkle System. The amounts did not agree by \$4,491 and did not include all Authority funds listed on the Statement of Cash Position for Adams County. This amount was corrected on the financial statements.
4. We confirmed the December 31, 2021 bank account balance with the Authority's financial institution. We found no exceptions. We also agreed the confirmed balances to the amounts appearing in the December 31, 2021 bank reconciliation without exception.
5. We selected the one reconciling debit (such as outstanding checks) from the December 31, 2021 bank reconciliation:
  - a. We traced the 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 and Other Confirmable Cash Receipts**

1. We selected all receipts from the County Auditor's Audit Trail from 2021 and all from 2020.
  - a. We compared the amount from the above named report to the amount recorded in the General Ledger and Basic Financial Reports. The amounts did not agree by \$42,062 in 2021. This amount was corrected on the financial statements.
  - b. We inspected the General Ledger and Audit Trail to determine these receipts were allocated to the proper fund. We found no exceptions.
  - c. We inspected the General Ledger and Audit Trail to determine 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, 2019.
2. We inquired of management, and inspected the Audit Trail and General Ledger 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.
3. We obtained a summary of Loan debt activity for 2021 and 2020 and agreed principal payments from the General Ledger and Audit Trail to payments reported in the Grant activity worksheet. We also compared the date the debt service payments were due to the date the Authority made the payments. The amount did not agree by \$26,053. This amount was corrected on the financial statements.
4. For new debt issued during 2021 and 2020, we inspected the agreement, which states the Authority must use the proceeds to benefit the Authority. We scanned the Audit Trail and General Ledger and observed the Authority has been updating runways and overhaul of Authority.

#### **Payroll Cash Disbursements**

1. We selected all payroll checks for the employee from 2021 and all payroll checks for the one employee from 2020 from the Audit Trail and:
  - a. We compared the hours and pay rate, or salary recorded in the Audit Trail to supporting documentation (statutorily-approved rate or salary).
    - i. We inspected the employees 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 no exceptions.
  - b. We inspected the fund and account code to which the check was posted to determine the posting was allowable based on the employees' duties as documented in the minute record. We found no exceptions.
  - c. 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 determine whether remittances were timely charged by the fiscal agent (Adams County), and if the amounts charged agreed the amounts withheld, plus the employer's share where applicable, during the final withholding, period of 2022. We found the following:

<b>Withholding (plus employer share, where applicable)</b>	<b>Date Due</b>	<b>Date Paid</b>	<b>Amount Due</b>	<b>Amount Paid</b>
Federal income taxes & Medicare (and social security, for employees not enrolled in pension system)	January 31, 2022	December 28, 2021	\$2,157.25	\$2,157.25
State income taxes	January 15, 2022	December 31, 2021	\$523.68	\$523.68
Local income tax	January 30, 2022	December 28, 2021	\$8,618.48	\$8,618.48
OPERS retirement	January 30, 2022	January 12, 2022	\$336,319.34	\$339,319.34

**Non-Payroll Cash Disbursements**

- 1. We selected 10 disbursements from the Audit Trail and General Ledger 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 Audit Trail and 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 Authority management and determined that the Authority did not have a public records policy during the engagement period as required by Ohio Rev. Code §§ 149.43(E)(2).
- 2.
  - a. We inquired with Authority management and determined that the Authority did not have any completed public records requests during the engagement period.
  - b. The Authority did not have any denied public records requests during the engagement period.

- c. The Authority did not have any public records requests with redactions during the engagement period.
3. We inquired whether the Authority 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 inquired with Authority management and determined that the Authority 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 Authority management and determined that the Authority 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 Authority management and determined that the Authority did not have a public records policy during the engagement period therefore it could not be displayed in all the branches of the Authority as required by Ohio Rev. Code § 149.43(E)(2).
7. We did not select any applications submitted to the Records Commission for one-time disposal of obsolete records, and management's review of the schedules of records retention and dispositions for the engagement period. The Authority is not subject to the Ohio Rev. Code records authority. Therefore this step is not applicable and applications were not inspected or inquired about.
8. We inquired with Authority management and determined that the Authority 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 Authority 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.
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**

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 Authority 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. Financial information for year ending December 31, 2021 was filed on November 14, 2022 which was not within the allotted timeframe. We found no exceptions for the year ended December 31, 2020.

We were engaged by the Authority 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 Authority'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 Authority 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  
May 24, 2023





# OHIO AUDITOR OF STATE KEITH FABER



**ADAMS COUNTY AIRPORT AUTHORITY**

**ADAMS 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 6/20/2023**

88 East Broad Street, Columbus, Ohio 43215  
Phone: 614-466-4514 or 800-282-0370

This report is a matter of public record and is available online at  
[www.ohioauditor.gov](http://www.ohioauditor.gov)