



Dave Yost • Auditor of State

CLINTON COUNTY AIRPORT AUTHORITY
CLINTON COUNTY

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Dave Yost • Auditor of State

INDEPENDENT AUDITOR'S REPORT

Clinton County Airport Authority
Clinton County
1581 N. Curry Road
Wilmington, Ohio 45177

To the Board of Trustees:

Report on the Financial Statements

We have audited the accompanying financial statements and related notes of Clinton County Airport Authority, Clinton County, (the Airport) as of and for the years ended December 31, 2012 and 2011.

Management's Responsibility for the Financial Statements

Management is responsible for preparing and fairly presenting these financial statements in accordance with the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03; this responsibility includes designing, implementing and maintaining internal control relevant to preparing and fairly presenting financial statements free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to opine on these financial statements based on our audit. We audited in accordance with auditing standards generally accepted in the United States of America and the financial audit standards in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require us to plan and perform the audit to reasonably assure the financial statements are free from material misstatement.

An audit requires obtaining evidence about financial statement amounts and disclosures. The procedures selected depend on our judgment, including assessing the risks of material financial statement misstatement, whether due to fraud or error. In assessing those risks, we consider internal control relevant to the Airport's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not to the extent needed to opine on the effectiveness of the Airport's internal control. Accordingly, we express no opinion. An audit also includes evaluating the appropriateness of management's accounting policies and the reasonableness of their significant accounting estimates, as well as our evaluation of the overall financial statement presentation.

We believe the audit evidence we obtained is sufficient and appropriate to support our audit opinion.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 1 of the financial statements, the Airport prepared these financial statements using the accounting basis permitted by the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03, which is an accounting basis other than accounting principles generally accepted in the United States of America, to satisfy requirements.

The effects on the financial statements of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles* paragraph, the financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the Airport as of December 31, 2012 and 2011, or changes in financial position thereof for the years then ended.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statements referred to above present fairly, in all material respects, the cash balances of Clinton County Airport Authority, Clinton County, Ohio as of December 31, 2012 and 2011, and its cash receipts and disbursements for the years then ended in accordance with the financial reporting provisions Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03 permit, described in Note 1.

Emphasis of Matter

As discussed in Note 1 to the financial statements, during 2011 the Clinton County Airport Authority adopted new accounting guidance in Governmental Accounting Standards Board Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*. Our opinion is not modified with respect to this matter.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated March 27, 2014 on our consideration of the Airport's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. That report describes the scope of our internal control testing over financial reporting and compliance, and the results of that testing, and does not opine on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Airport's internal control over financial reporting and compliance.



Dave Yost
Auditor of State

Columbus, Ohio

March 27, 2014

**Clinton County Airport Authority
Clinton County**

**COMBINED STATEMENT OF RECEIPTS, DISBURSEMENTS
AND CHANGES IN FUND BALANCES (CASH BASIS)
ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2012**

	General	Special Revenue	Totals (Memorandum Only)
Cash Receipts			
County Contributions	\$20,000	\$0	\$20,000
Grants	0	16,470	16,470
Donations	10,892	0	10,892
Fees	525	0	525
Rents	23,805	0	23,805
Reimbursements	3,813	0	3,813
Interest	19	0	19
Miscellaneous	57	0	57
<i>Total Cash Receipts</i>	<u>59,111</u>	<u>16,470</u>	<u>75,581</u>
Cash Disbursements			
Current:			
Transportation:			
Salaries	3,185	0	3,185
Utilities	14,352	0	14,352
Supplies	1,371	0	1,371
Insurance	5,000	0	5,000
Repairs/Maintenance	7,917	0	7,917
Contracts - Services	4,101	16,079	20,180
Rentals	13,067	0	13,067
Miscellaneous	1,196	892	2,088
<i>Total Cash Disbursements</i>	<u>50,189</u>	<u>16,971</u>	<u>67,160</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>8,922</u>	<u>(501)</u>	<u>8,421</u>
<i>Net Change in Fund Cash Balances</i>	8,922	(501)	8,421
<i>Fund Cash Balances, January 1</i>	<u>64,647</u>	<u>989</u>	<u>65,636</u>
Fund Cash Balances, December 31			
Restricted	0	488	488
Unassigned (Deficit)	<u>73,569</u>	<u> </u>	<u>73,569</u>
<i>Fund Cash Balances, December 31</i>	<u><u>\$73,569</u></u>	<u><u>\$488</u></u>	<u><u>\$74,057</u></u>

The notes to the financial statements are an integral part of this statement.

**Clinton County Airport Authority
Clinton County**

**COMBINED STATEMENT OF RECEIPTS, DISBURSEMENTS
AND CHANGES IN FUND BALANCES (CASH BASIS)
ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2011**

	General	Special Revenue	Totals (Memorandum Only)
Cash Receipts			
County Contributions	\$20,000	\$0	\$20,000
Grants	0	49,504	49,504
Fees	420	0	420
Rents	26,427	0	26,427
Reimbursements	4,808	0	4,808
Interest	22	0	22
Miscellaneous	322	0	322
<i>Total Cash Receipts</i>	<u>51,999</u>	<u>49,504</u>	<u>101,503</u>
Cash Disbursements			
Current:			
Transportation:			
Salaries	2,771	0	2,771
Utilities	14,732	0	14,732
Supplies	631	0	631
Insurance	5,328	0	5,328
Repairs/Maintenance	10,742	0	10,742
Contracts - Services	9,246	47,392	56,638
Rentals	13,067	0	13,067
Miscellaneous	4,776	1,123	5,899
<i>Total Cash Disbursements</i>	<u>61,293</u>	<u>48,515</u>	<u>109,808</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>(9,294)</u>	<u>989</u>	<u>(8,305)</u>
<i>Net Change in Fund Cash Balances</i>	(9,294)	989	(8,305)
<i>Fund Cash Balances, January 1</i>	<u>73,941</u>	<u>0</u>	<u>73,941</u>
Fund Cash Balances, December 31			
Restricted	0	989	989
Unassigned (Deficit)	<u>64,647</u>	<u>0</u>	<u>64,647</u>
<i>Fund Cash Balances, December 31</i>	<u><u>\$64,647</u></u>	<u><u>\$989</u></u>	<u><u>\$65,636</u></u>

The notes to the financial statements are an integral part of this statement.

**CLINTON COUNTY AIRPORT AUTHORITY
CLINTON COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2012 AND 2011**

1. Summary of Significant Accounting Policies

A. Description of the Entity

The constitution and laws of the State of Ohio establish the rights and privileges of the Clinton County Airport Authority, Clinton County, Ohio (the Airport) as a body corporate and politic. The Clinton County Commissioners appoints seven Board members to direct the Airport. The Airport is responsible for the safe and efficient operation and maintenance of the Clinton Field Airport.

The Airport's management believes these financial statements present all activities for which the Airport is financially accountable.

B. Accounting Basis

These financial statements follow the accounting basis the Auditor of State prescribes or permits. This basis is similar to the cash receipts and disbursements accounting basis. The Airport recognizes receipts when received in cash rather than when earned, and recognizes disbursements when paid rather than when a liability is incurred.

These statements include adequate disclosure of material matters, as the Auditor of State prescribes or permits.

C. Deposits and Investments

The Airport's funds are on deposit in one checking account and three savings accounts with a local commercial bank.

D. Fund Accounting

The Airport uses fund accounting to segregate cash and investments that are restricted as to use. The Airport classifies its funds into the following types:

1. General Fund

The General Fund accounts for and reports all financial resources not accounted for and reported in another fund.

2. Special Revenue Fund

This fund accounts for and reports the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects. The Airport had the following significant Special Revenue Funds:

FAA Grant Fund - This fund receives grant proceeds construction of airport facilities.

E. Property, Plant, and Equipment

The Airport records disbursements for acquisitions of property, plant, and equipment when paid. The accompanying financial statements do not report these items as assets.

**CLINTON COUNTY AIRPORT AUTHORITY
CLINTON COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2012 AND 2011
(Continued)**

1. Summary of Significant Accounting Policies (Continued)

F. Fund Balance

The Airport adopted new accounting guidance in Governmental Accounting Standards Board Statement No 54, *Fund Balance Reporting and Governmental fund type Definitions*. Fund balance is divided into five classifications based primarily on the extent to which the Airport must observe constraints imposed upon the use of its governmental-fund resources. The classifications are as follows:

1. Nonspendable

The Airport classifies assets as *nonspendable* when legally or contractually required to maintain the amounts intact.

2. Restricted

Fund balance is *restricted* when constraints placed on the use of resources are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or is imposed by law through constitutional provisions.

3. Committed

The Board can *commit* amounts via formal action (resolution). The Airport must adhere to these commitments unless the Board amend the resolution. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed to satisfy contractual requirements.

4. Assigned

Assigned fund balances are intended for specific purposes but do not meet the criteria to be classified as *restricted* or *committed*. Governmental funds other than the general fund report all fund balances as *assigned* unless they are restricted or committed. In the general fund, *assigned* amounts represent intended uses established by the Board or an Airport official delegated that authority by resolution, or by State Statute.

5. Unassigned

Unassigned fund balance is the residual classification for the general fund and includes amounts not included in the other classifications. In other governmental funds, the unassigned classification is used only to report a deficit balance.

The Airport applies restricted resources first when expenditures are incurred for purposes for which either restricted or unrestricted (committed, assigned, and unassigned) amounts are available. Similarly, within unrestricted fund balance, committed amounts are reduced first followed by assigned, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

**CLINTON COUNTY AIRPORT AUTHORITY
CLINTON COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2012 AND 2011
(Continued)**

2. Equity in Pooled Deposits and Investments

The Airport maintains a deposit pool all funds use. The Ohio Revised Code prescribes allowable deposits. The carrying amount of deposits at December 31 was as follows:

	<u>2012</u>	<u>2011</u>
Demand deposits	\$9,023	\$23,506
Other time deposits (savings and NOW accounts)	<u>65,034</u>	<u>42,130</u>
Total deposits	<u>74,057</u>	<u>65,636</u>

Deposits: Deposits are insured by the Federal Depository Insurance Corporation.

3. Retirement Systems

The Airport's part-time employee belongs to the Ohio Public Employees Retirement System (OPERS). OPERS is a cost-sharing, multiple-employer plan. The Ohio Revised Code prescribes the Plan's retirement benefits, including postretirement healthcare and survivor and disability benefits to participants.

The Ohio Revised Code also prescribes contribution rates. For 2012 and 2011, OPERS members contributed 10% of their gross salaries and the Airport contributed an amount equaling 14% of participants' gross salaries. The Airport has paid all contributions required through December 31, 2012.

4. Risk Management

The Airport has obtained commercial insurance for the following risks:

- Comprehensive property and general liability;
- Vehicles; and
- Errors and omissions.

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Dave Yost • Auditor of State

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS REQUIRED BY *GOVERNMENT AUDITING STANDARDS*

Clinton County Airport Authority
Clinton County
1581 N. Curry Road
Wilmington, Ohio 45177

To the Board of Trustees:

We have audited, in accordance with auditing standards generally accepted in the United States and the Comptroller General of the United States' *Government Auditing Standards*, the financial statements of the Clinton County Airport Authority, Clinton County, (the Airport) as of and for the years ended December 31, 2012 and 2011, and the related notes to the financial statements, and have issued our report thereon dated March 27, 2014, wherein we noted the Airport followed financial reporting provisions Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03 permits. And wherein we noted the Airport adopted new accounting guidance in Governmental Accounting Standards Board Statement No. 54 *Fund Balance Reporting and Governmental Fund Type Definitions*.

Internal Control Over Financial Reporting

As part of our financial statement audit, we considered the Airport's internal control over financial reporting (internal control) to determine the audit procedures appropriate in the circumstances to the extent necessary to support our opinion on the financial statements, but not to the extent necessary to opine on the effectiveness of the Airport's internal control. Accordingly, we have not opined on it.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Therefore, unidentified material weaknesses or significant deficiencies may exist. However, as described in the accompanying schedule of findings we identified certain deficiencies in internal control over financial reporting, that we consider to be material weaknesses.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, when performing their assigned functions, to prevent, or detect and timely correct misstatements. A *material weakness* is a deficiency, or a combination of internal control deficiencies resulting in a reasonable possibility that internal control will not prevent or detect and timely correct a material misstatement of the Airport's financial statements. A significant deficiency is a deficiency, or combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider findings 2012-002 and 2012-003 described in the accompanying schedule of findings to be material weaknesses.

Compliance and Other Matters

As part of reasonably assuring whether the Airport's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect the determination of financial statement amounts. However, opining on compliance with those provisions was not an objective of our audit and accordingly, we do not express an opinion. The results of our tests disclosed instances of noncompliance or other matters we must report under *Government Auditing Standards* which are described in the accompanying schedule of findings as items 2012-001 through 2012-002.

Purpose of this Report

This report only describes the scope of our internal control and compliance testing and our testing results, and does not opine on the effectiveness of the Airport's internal control or on compliance. This report is an integral part of an audit performed under *Government Auditing Standards* in considering the Airport's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive style with a large, looping "D" and "Y".

Dave Yost
Auditor of State

Columbus, Ohio

March 27, 2014

CLINTON COUNTY AIRPORT AUTHORITY
CLINTON COUNTY

SCHEDULE OF FINDINGS
DECEMBER 31, 2012 AND 2011

FINDINGS RELATED TO THE FINANCIAL STATEMENTS
REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS

FINDING NUMBER 2012-001

MATERIAL NONCOMPLIANCE – FINDING FOR RECOVERY/REPAID UNDER AUDIT

Tamara Shadley, Secretary/Treasurer wrote the following checks to herself without Board approval and maintained no supporting documentation:

Check #	Date	Amount
2644	March 12, 2012	\$200
2606	January 9, 2012	60

The above payments result in overpayments to Tamara Shadley in the amount of \$260.

In accordance with the foregoing facts and pursuant to Ohio Rev. Code Section 117.28, a Finding for Recovery for public monies illegally expended is hereby issued against Tamara Shadley and her bonding company Cincinnati Insurance Company in the amount of \$260, and in favor of the Clinton County Airport Authority General fund, in the amount of \$260.

On March 27, 2014, Tamara Shadley-Hutten made a payment in the amount of \$260 to the Clinton County Airport Authority.

Officials' Response:

Officials did not respond to the finding above.

FINDING NUMBER 2012-002

MATERIAL WEAKNESS/MATERIAL NONCOMPLIANCE

Ohio Administrative Code section 117-2-02 require all public officials to maintain an accounting system and accounting records sufficient to enable the public office to identify, assemble, analyze, classify, record and report its transactions, maintain accountability for related assets, document compliance with finance related legal and contractual requirements and prepare financial statements.

Ohio Rev. Code, §117.38, requires cash-basis entities to file annual reports with the Auditor of State.

Ohio Rev. Code §149.351, provides that all records are the property of the public office and shall not be removed, destroyed, mutilated, transferred, or otherwise damaged or disposed of, in whole or in part, except as provided by law or under the rules adopted by the records commission provided for under Sections 149.38 to 149.42 of the Revised Code.

The Airport lacked management oversight in proper posting of receipts and disbursements to the manual system, reconciliation procedures, and the preparation and filing of financial statements. This lack of oversight is illustrated by the following conditions:

FINDING NUMBER 2012-002
(Continued)

- The Secretary/Treasurer did not prepare a monthly reconciliation of the Airport's running system balance to the bank balance.
- The Airport's savings and business savings account were not included on the manual system ledgers presented for audit.
- The manual system ledgers contained several footing errors and several transposed numbers which resulted in incorrect amounts reported on the Airport's financial statements.
- No outstanding check list was maintained by the Airport and voided checks were not always documented on the manual system.
- Certain checks cleared the bank for amounts different than the amounts recorded on the manual system ledgers. Certain checks were not included on the manual system, but cleared the bank.
- Federal Grant receipts of \$9,395 were not reflected in the 2011 manual ledgers or financial statements provided to auditors.
- The Airport did not provide hangar leases to support rental income. Eleven of the 23 (48%) renters did not have a signed lease agreement or contract presented for audit. Four of the 106 rental receipts did not have any support. We were able to perform alternative auditing procedures to ensure completeness over the rental receipts.
- The Airport did not file the 2012 or 2011 annual financial reports with the Auditor of State.
- Nine of 45 (20%) of the disbursements tested did not have supporting documentation. Invoices were not maintained to support the validity of the disbursement. We were able to perform alternative audit procedures to determine that seven of the disbursements were for a proper public purpose. We were unable to determine proper public purpose for two disbursements without supporting documentation that resulted in a finding for recovery repaid under audit.
- For 3 of 45 (6%) of disbursements tested, the amounts of the disbursement differed from the amount approved by the Board.
- For 13 of 45 (28%) of the disbursements tested, there was no approval by the Board, and the disbursements were excluded from the list of bills documented in the minutes. Most of these disbursements were specific to the FAA grant.
- The Airport made payments on a credit card accounts without statements documenting the items purchased and the Airport made payment on an account in the County Commissioners name. We were able to verify that the items purchased on the account were for Airport purposes .
- Eight checks were made payable to the Secretary/Treasurer and signed only by the Secretary/Treasurer.

Failure to accurately prepare and reconcile the accounting records 1) reduces the accountability over Airport funds, 2) reduces the Board's ability to monitor financial activity and make informed financial decisions, 3) increases the likelihood that monies will be misappropriated and not detected and 4) increases the likelihood that the financial statements will be misstated.

While the small size of the Airport makes the adequate segregation of duties and related controls more challenging, management controls can be improved with increased oversight by the Board.

**FINDING NUMBER 2012-002
(Continued)**

To strengthen the Airport's internal control structure and reduce the likelihood of undetected errors, we recommend the Airport's officials and management implement the following:

- The Secretary/Treasurer should properly maintain all supporting documentation
- The Secretary/Treasurer should prepare a monthly reconciliation of the Airport's ledgers to the bank balances, and ensure that all of the Airport's receipts and disbursements are reflected in the ledgers.
- The Secretary/Treasurer should provide the Board with monthly financial statements, cash balances, checks paid, receipts and bank reconciliations. The Board should review this information to determine accuracy and to assure themselves that proper procedures are followed by the Secretary/Treasurer.
- The Board's review of this information should be noted in the minutes, and documents reviewed by the board should be initialed by the reviewers.
- The Airport should develop policies and procedures outlining the security of all records including lease agreements. All documentation to support rental income and disbursements should be kept on file and presented for audit.
- The Airport should file the Annual Financial Report with the Auditor of State within 60 days of year end.
- All disbursements should be presented to the Board for verification of the correct amounts and Board approval should be documented in the minutes.
- The Board should develop a credit card policy that requires documentation of purchases and itemized statements.
- All accounts should be in the name of the Airport and payments should not be made on accounts in another entity's name.
- Checks written to the Secretary/Treasurer should contain dual signature by the Board president.
- Board members should periodically review the accounting records and financial statements to determine the accuracy and timeliness of payments and to assure that proper procedures are performed by the Secretary/Treasurer.

Officials' Response:

Officials did not respond to the finding above.

FINDING NUMBER 2012-003

Material Weakness

Governmental Accounting Standards Board Statement No. 54, ¶30, requires Special Revenue Funds to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes. The term proceeds of specific revenue sources, establishes that one or more specific restrict or committed revenues should be the foundation for a special revenue fund.

Additionally, Airport assurances and certifications outlined in the Federal Aviation Administration's Terms and Conditions of Accepting Airport Improvement Program Grants require the Airport to keep all project accounts and records which fully disclose the amount and disposition by the recipient of the proceeds of the grant, the total cost of the project supplied by other sources, and such other financial records pertinent to the project. The accounts and records shall be kept in accordance with an accounting system that will facilitate and effective audit in accordance with the Single Audit Act of 1984

The Airport received a grant for Airport Improvements and Construction of a Terminal Building from the Federal Aviation Administration. The Airport did not create a Special Revenue Grant fund to account for these grant monies, instead, these monies were comingled with the Airport's General fund. As a result the general fund receipt and disbursements were overstated on the Airport's accounting records. The following audit adjustments have been posted to the financial statements and the Airport's accounting records to record the grant activity in a special revenue fund.

Year	FAA Grant Receipts	FAA Grant Expenditures	Proper Fund	Fund Reported
2011	\$49,504	\$48,515	FAA Grant Fund	General Fund
2012	\$16,470	\$16,971	FAA Grant Fund	General Fund

Failure to properly post transactions resulted in inaccurate financial information, and reduces the Board's ability to monitor financial activity related to federal grants and make informed financial decisions.

We recommend that the Airport review federal grant agreements and documents to determine that grant activity is properly recorded in the Airport's records

Officials' Response:

Officials did not respond to the finding above.

**CLINTON COUNTY AIRPORT AUTHORITY
CLINTON COUNTY**

**SCHEDULE OF PRIOR AUDIT FINDINGS
DECEMBER 31, 2012**

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <i>Explain</i>
2010-01	Material Weakness, adequate segregation of duties and Fiscal Officer did not prepare a monthly reconciliation. FAA grants were not reflected on annual financial reports.	No	Reissued as Finding 2012-002
2010-02	Ohio Revised Code 149.351, provides records are the property of the public office. Hangar leases and supporting documentation was not provided in the prior audit.	No	Partially corrected. Reissued as Management Letter comment
2010-03	Ohio Revised Code, 9.38, depositing timely.	No	Partially corrected. Reissued as Management Letter comment

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Dave Yost • Auditor of State

CLINTON COUNTY AIRPORT AUTHORITY

CLINTON 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
APRIL 17, 2014**