



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



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## 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 Airport Authority) 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 Authority. The Airport Authority 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 Authority.

The Board of Trustees and the management of the Airport 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 Airport Authority'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. Adams County is the custodian for a portion of the Airport Authority's deposits, 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, 2023 Statement of Cash Position report to the balances reported in the Adams County's accounting records. The amounts agreed.

We recalculated the December 31, 2023 and December 31, 2022 bank reconciliations. We found no exceptions for 2023. We found an \$116 variance for 2022.

2. We agreed the January 1, 2022 beginning fund balances for each fund recorded in the Reconciliation Detail and Statement of Cash Position reports 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 Reconciliation Detail and Statement of Cash Position reports to the December 31, 2022 balances in the Reconciliation Detail and Statement of Cash Position reports. We found no exceptions.
3. We agreed the 2023 and 2022 bank reconciliation adjusted Fund Balances and Bank Balances as of December 31, 2023, and 2022 to the total fund cash balances reported in the General Ledger and Statement of Cash Position reports for Adams County and the financial statements filed by the Airport Authority in the Hinkle System. The amounts agreed for 2023. We found an \$116 variance for 2022.
4. We confirmed the December 31, 2023 bank account balance with the Airport Authority's financial institution. We found no exceptions. We also agreed the confirmed balances to the amounts appearing in the December 31, 2023 bank reconciliation without exception.
5. We selected all (one) reconciling debits (such as outstanding checks) from the December 31, 2023 bank reconciliation:
  - a. We traced the debit to the subsequent January bank statement. We found no exceptions.
  - b. We traced the amount and date to the check register and determined the debit was dated prior to December 31. We found no exceptions.

#### **Intergovernmental and Other Confirmable Cash Receipts**

1. We selected all (one) receipts from the County Auditor's Audit Trail from 2023 and all (four) from 2022.
  - a. We compared the amount from the above named report to the amount recorded in the General Ledger and Financial Statements. The amounts agreed.
  - 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.
2. We confirmed the total amount paid from the Federal Aviation Administration through Adams County to the Airport Authority. We found no exceptions.
  - a. We inspected the Outlay Report and Request for Reimbursement for Construction Programs form to determine whether these receipts were allocated to the proper funds. We found no exceptions.
  - b. We inspected the Audit Trail by Account report to determine whether the receipts were recorded in the proper year. We found no exceptions.

#### **Debt**

1. From the prior agreed-upon procedures documentation, we observed the following loans were outstanding as of December 31, 2021.
  - a. These amounts agreed to the Airport Authority's January 1, 2022 balances on the summary we used in procedure 3.
  - b. We inspected the debt's activity schedule for all outstanding debt, and we confirmed the debt covenants did not have requirements that failing to follow the terms indicates possible outcome modification of the debt terms.

Issue	Principal outstanding as of December 31, 2021:
2021 County Loan	\$52,860

2. We inquired of management and inspected the Audit Trail and General Ledger for evidence of debt issued during 2023 or 2022 or debt payment activity during 2023 or 2022. All debt agreed to the summary we used in procedure 3.
3. We obtained a summary of loan debt activity for 2023 and 2022 and agreed principal payments from the General Ledger and Audit Trail to payments reported in the Grant Activity Workpaper. We also compared the date the debt service payments were due to the date the Airport Authority made the payments. We found no exceptions.
4. We agreed the amount of debt proceeds received for 2023 and 2022 from the debt activity schedule to amounts recorded in the General fund per the General Ledger. The amounts agreed.
5. For new debt issued during 2023 and 2022, we inspected the agreement which states the Airport Authority must use the proceeds to benefit the Authority. We scanned the Audit Trail and General Ledger and observed the Airport Authority has been updating runways and overhaul of the Authority. We found no exceptions.

#### **Non-Payroll Cash Disbursements**

We selected 10 disbursements from the Audit Trail and 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 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 Airport Authority management and determined that the Airport Authority 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 Authority management and determined that the Airport Authority did not have any completed, denied or redacted public records requests during the engagement period.
3. We inquired whether the Airport 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 Airport Authority management and determined that the Airport 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 Airport Authority management and determined that the Airport 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 Airport Authority management and determined that the Airport Authority did not have a public records policy during the engagement period therefore it could not be displayed in all the branches of the Airport 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 Airport 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 Airport Authority management and determined that the Airport 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 Airport 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**

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 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, 2023, and 2022 in the Hinkle system. Financial information was filed on October 8, 2023 for December 31, 2022 and on May 23, 2024 for December 31, 2023, which was not within the allotted timeframe.

We were engaged by the Airport 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 Airport 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 Airport 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.

A handwritten signature in black ink that reads "Keith Faber". The signature is written in a cursive, flowing style.

Keith Faber  
Auditor of State  
Columbus, Ohio

September 10, 2024





# 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 9/24/2024**

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