



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

Greene County Regional Airport Authority  
Greene County  
140 N. Valley Road  
Xenia, Ohio 45385

We have performed the procedures enumerated below on the Greene County Regional Airport Authority (the Airport) receipts, disbursements and balances recorded in the cash basis accounting records for the year ended December 31, 2020 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 year ended December 31, 2020 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 year ended December 31, 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. We recalculated the December 31, 2020 bank reconciliation. We found no exceptions.
2. We agreed the January 1, 2020 beginning fund balances recorded in the General Ledger to the December 31, 2019 balances in the prior year Agreed-Upon Procedures working papers. We found no exceptions.
3. We agreed the totals per the bank reconciliation to the total of the December 31, 2020 fund cash balances reported in the General Ledger and the financial statements filed by the Airport in the Hinkle System. The amounts agreed.

### **Cash (Continued)**

4. We confirmed the December 31, 2020 bank account balances to amounts reported by the financial institution with the Ohio Pooled Collateral System. The balances agreed. We also agreed the confirmed balances to the amounts appearing in the December 31, 2020 bank reconciliation without exception.
5. We selected five reconciling debits (such as outstanding checks) from the December 31, 2020 bank reconciliation:
  - a. We traced each 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. There were no exceptions.
6. We traced interbank account transfers occurring in December of 2020 to the accounting records and bank statements to determine if they were properly recorded. We found no exceptions.

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

1. We selected all receipts from the State Distribution Transaction Lists (DTL) and the County Auditor's Vendor Audit Trail Report from 2020.
  - 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 fund. 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 total amount paid from the Airport's Fixed Base Operator (FBO), MacAir Aviation to the Airport during 2020 with the FBO. We found no exceptions.
  - a. We inspected the General Ledger to determine whether these receipts were allocated to the proper fund. We found no exceptions.
  - b. We inspected the General Ledger to determine whether the receipts were recorded in the proper year. We found no exceptions.

### **Rent Receipts**

We selected 10 rent cash receipts from the year ended December 31, 2020 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 fund, 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, 2019.
2. We inquired of management, and inspected the General Ledger and minutes for evidence of debt issued during 2020 or debt payment activity during 2020. There were no new debt issuances, nor any debt payment activity during 2020.

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

1. We selected 10 disbursements from the General Ledger for the year ended December 31, 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 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 obtained and inspected the Airport's Public Records Policy to determine the policy was in accordance with Ohio Rev. Code §§ 149.43(E)(2) and 149.43(B)(7)(c) and did not limit the number of responses that may be made to a particular person, limit the number of responses during a specified period of time, or establish a fixed period of time before it will respond unless that period is less than eight hours. We found no exceptions.
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 whether the Airport 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 requested written evidence that the Public Records Policy was provided to the records custodian/manager as required by Ohio Rev. Code § 149.43(E)(2). There was no indication that the Public Records Policy was provided to the records custodian/manager.
5. We inquired with Airport management and determined that the Airport did not have a policy manual during the engagement period therefore the public records policy could not be included as required by Ohio Rev. Code § 149.43(E)(2).
6. We observed that the Airport's poster describing their Public Records Policy was displayed conspicuously in all branches of the Airport as required by Ohio Rev. Code § 149.43(E)(2). We found no exceptions.
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.

### Sunshine Law Compliance (Continued)

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. Financial information was filed on May 24, 2021 which was not within the allotted timeframe.
2. For all credit card accounts we obtained:
- copies of existing internal control policies,
  - a list of authorized users, and
  - a list of all credit card account transactions.
- a. We inspected the established policy obtained above and determined it is:
- in compliance with the HB 312 statutory requirements, and
  - implemented by the entity.
- We found no exceptions.
- b. We selected 1 credit card transaction from each credit card account for testing. For selected transactions we inspected documentation to determine that:
- Use was by an authorized user within the guidelines established in the policy, and
  - Each transaction was supported with original invoices and for a proper public purpose.
- We found no exceptions.
- c. We selected 3 credit card statements from each credit card account for testing. For selected statements we inspected documentation to determine that:
- No unpaid beginning balance was carried forward to the current billing cycle,
  - Ending statement balance was paid in full, and
  - Statement contained no interest or late fees.
- We found no exceptions.

### Related Party Transactions

1. We inquired with management and identified the following Related Party Transactions:
  - a. The Airport is a related organization of Greene County. The Airport received \$86,877 in support from the County for its operations and paid \$112,694 to the County for a sewer line project, property taxes, utility bills, and fuel.  
We found no exceptions.
2. We confirmed the transactions with Greene County and reviewed expenditures for proper public purpose. We found no exceptions.
3. We obtained supporting evidence for the Related Party Transactions noted in procedure 1. 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

August 6, 2021

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# OHIO AUDITOR OF STATE KEITH FABER



**GREENE COUNTY REGIONAL AIRPORT AUTHORITY**

**GREENE 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 8/26/2021**

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