

***CARROLL COUNTY REGIONAL AIRPORT  
AUTHORITY***

***CARROLL COUNTY, OHIO***

Agreed Upon Procedures

For the Years Ended December 31, 2021 and 2020





OHIO AUDITOR OF STATE  
KEITH FABER



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Columbus, Ohio 43215  
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Board of Trustees  
Carroll County Regional Airport Authority  
PO Box 266  
Carrollton, Ohio 44615

We have reviewed the *Independent Accountant's Report on Applying Agreed-Upon Procedures* of the Carroll County Regional Airport Authority, prepared by Charles E. Harris & Associates, Inc., for the period January 1, 2020 through December 31, 2021. Based upon this review, we have accepted this report in lieu of the audit required by Section 117.11, Revised Code.

Our review was made in reference to the applicable sections of legislative criteria, as reflected by the Ohio Constitution, and the Revised Code, policies, procedures and guidelines of the Auditor of State, regulations and grant requirements. The Carroll County Regional Airport Authority is responsible for compliance with these laws and regulations.

A handwritten signature in cursive script that reads "Keith Faber".

Keith Faber  
Auditor of State  
Columbus, Ohio

September 06, 2022

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**Carroll County Regional Airport Authority**  
*Carroll County*  
For the Years Ended December 31, 2021 and 2020

**Table of Contents**

<b>Title</b>	<b>Page</b>
Independent Accountants' Report on Applying Agreed-Upon Procedures.....	1

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

Carroll County Regional Airport Authority  
Carroll County  
PO Box 266  
Carrollton, Ohio 44615

We have performed the procedures enumerated below on the Carroll County Regional Airport Authority's (the Airport) 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 Airport. The Airport 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 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 years ended December 31, 2021 and 2020, and certain compliance requirements related to these transactions and balances. Additionally, the Auditor of State has agreed to and acknowledged that the procedures performed are appropriate to meet their purposes. 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, 2021 and December 31, 2020 bank reconciliations. We found no exceptions.
2. We agreed the January 1, 2020 beginning fund balance recorded in the QuickBooks ledger to the December 31, 2019 balance in the documentation in the prior year Agreed-Upon Procedures working papers. We found no exceptions. We also agreed the January 1, 2021 beginning fund balance recorded in the QuickBooks ledger to the December 31, 2020 balance in the QuickBooks ledger. We found no exceptions.
3. We agreed the 2021 and 2020 bank reconciliation as of December 31, 2021 and 2020 to the total fund cash balance reported in the QuickBooks ledger and the financial statements filed by the Airport in the Hinkle System. The amounts agreed.
4. We observed the December 31, 2021 year-end bank balance on the financial institution's website. The balance agreed. We also agreed the observed balance to the amounts appearing in the December 31, 2021 bank reconciliation without exception.

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

1. We selected a total of three (all) receipts from the State Distribution Transaction Lists (DTL) from 2020 and a total of one (all) the County Auditor's DTLs from 2021 and a total of one (all) from 2020.
  - a. We compared the amount from the above named reports to the amount recorded in the QuickBooks Ledger. The amounts agreed.
  - b. We inspected the QuickBooks Ledger to determine these receipts were allocated to the proper fund. We found no exceptions.
  - c. We inspected the QuickBooks Ledger to determine whether the receipts were recorded in the proper year. We found no exceptions.
2. We agree individual amounts paid from the Federal Aviation Authority ("FAA") to the Airport during 2020 to supporting documentation. We found no exceptions.
  - a. We inspected the QuickBooks Ledger to determine whether these receipts were allocated to the proper fund. We found no exceptions.
  - b. We inspected the QuickBooks Ledger to determine whether the receipts were recorded in the proper year. We found no exceptions.

### **Sale of Fuel Receipts**

We selected 10 sale of fuel cash receipts from the year ended December 31, 2021 and 10 sale of fuel 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 QuickBooks Ledger. The amounts agreed.
- b. Inspected the QuickBooks Ledger to confirm the receipt was posted to the proper fund, and was recorded in the proper year. We found no exceptions.

### **Rent Receipts**

We selected 10 rent cash receipts from the year ended December 31, 2021 and 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 QuickBooks Ledger. The amounts agreed.
- b. Agreed the rate charged complied with rates in force during the period. We found no exceptions.
- c. Inspected the QuickBooks Ledger to confirm the receipt was posted to the proper fund, and was recorded in the proper year. We found no exceptions.

### **Other Receipts**

We selected 9 (all) other receipts from the year ended December 31, 2021 and:

- a. Agreed the receipt amount recorded in the QuickBooks Ledger to supporting documentation. The amounts agreed.
- b. Inspected the QuickBooks 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 QuickBooks Ledger Report for evidence of debt issued during 2021 or 2020 or debt payment activity during 2021 or 2020. There were no new debt issuances, nor any debt payment activity during 2021 or 2020.



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

1. We selected 10 disbursements from the QuickBooks Ledger for the year ended December 31, 2021 and 10 from 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 QuickBooks 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 management and determined that the Airport 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 management and determined that the Airport did not have any completed, denied or redacted 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 inquired with Airport management and determined that the Airport 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 management and determined that the Airport 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 management and determined that the Airport did not have a public records policy during the engagement period therefore it could not be displayed in all the branches of the Airport as required by Ohio Rev. Code § 149.43(E)(2).
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.
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. The 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 filed their complete financial statements, as defined by AOS Bulletin 2015-007 and the Auditor of State established policy within the allotted timeframe for the years ended December 31, 2021 and 2020 in the Hinkle system. 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.



**Charles E. Harris & Associates, Inc.**  
July 26, 2022

# OHIO AUDITOR OF STATE KEITH FABER



**CARROLL COUNTY REGIONAL AIRPORT AUTHORITY**

**CARROLL 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 9/20/2022**

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)