



OHIO AUDITOR OF STATE
KEITH FABER



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88 East Broad Street
Columbus, Ohio 43215
ContactUs@ohioauditor.gov
(800) 282-0370

INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

Columbiana County Airport Authority
Columbiana County
PO Box 81
East Liverpool, Ohio 43920-5081

We have performed the procedures enumerated below on the Columbiana County Airport Authority's (the Airport) receipts, disbursements and balances recorded in the cash basis accounting records for the years ended December 31, 2022 and 2021 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, 2022 and 2021 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, 2022 and 2021, 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, 2022 and December 31, 2021 bank reconciliations. We found a \$1,970 variance as of December 31, 2022 which can be attributed to the Airport not recording an amendment made by the County for their annual contribution.
2. We agreed the January 1, 2021 beginning fund balances for each fund recorded in the Fund Status Report to the December 31, 2020 balances in the prior year documentation in the prior year Basic Audit working papers. We found the beginning balance did not agree as it did not include Columbiana County's fund balance of \$302. We also agreed the January 1, 2022 beginning fund balances for each fund recorded in the Fund Status Report to the December 31, 2021 balances in the Fund Status Report. We found the beginning balance did not agree as it did not include Columbiana County's fund balance of \$887.

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3. We agreed the 2022 and 2021 bank reconciliation as of December 31, 2022 and 2021 to the total fund cash balances reported in the Fund Status Report and the financial statements filed by the Airport in the Hinkle System. The amounts agreed.
4. We confirmed the December 31, 2022 bank account balance with the Ohio Pooled Collateral System. We found no exceptions. We also agreed the confirmed balances to the amounts appearing in the December 31, 2022 bank reconciliation without exception.

Intergovernmental and Other Confirmable Cash Receipts

1. We selected the one receipt from the County Auditor's Budget Report from 2022 and the one from 2021.
 - a. We compared the amount from the above named report to the amount recorded in the Receipt Log Report. The 2021 amount agreed, however, the Airport did not record an amendment by the County for their annual contribution totaling \$1,970.
 - b. We inspected the Receipt Log Report to determine this receipt was allocated to the proper fund. We found no exceptions.
 - c. We inspected the Receipt Log Report to determine whether the receipt was recorded in the proper year. We found no exceptions.
2. We confirmed the individual amounts paid from the Federal Aviation Administration to the Airport during 2022 and 2021 with the Federal Aviation Administration. We found no exceptions.
 - a. We inspected the Receipt Log Report to determine whether these receipts were allocated to the proper fund. We found no exceptions.
 - b. We inspected the Receipt Log Report 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, 2022 and 10 sale of fuel cash receipts from the year ended 2021 recorded in the duplicate cash receipts book and:

- a. Agreed the receipt amount to the amount recorded in the Receipt Log Report. The amounts agreed.
- b. Agreed the rate charged complied with rates in force during the period. We found no exceptions.
- c. Inspected the Receipt Log Report 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, 2022 and 10 rent cash receipts from the year ended 2021 recorded in the duplicate cash receipts book and:

- a. Agreed the receipt amount to the amount recorded in the Receipt Log Report. The amounts agreed.
- b. Agreed the rate charged complied with rates in force during the period. We found no exceptions.
- c. Inspected the Receipt Log Report 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 audit documentation disclosed no debt outstanding as of December 31, 2020.
2. We inquired of management and inspected the Receipt Log Report and Expenditures Report for evidence of debt issued during 2022 or 2021 or debt payment activity during 2022 or 2021. There were no new debt issuances, nor any debt payment activity during 2022 or 2021.

Non-Payroll Cash Disbursements

1. From the Expenditures Report, we re-footed checks recorded as General Fund disbursements for *Fuel*, and checks recorded as *capital outlay* in the General fund for 2022. We found no exceptions.
2. We selected 10 disbursements from the Expenditures Report for the year ended December 31, 2022 and 10 from the year ended 2021 and determined whether:
 - a. The disbursements were for a proper public purpose. We found no exceptions.
 - b. The check/EFT number, date, payee name and amount recorded on the returned, canceled check/EFT agreed to the check number, date, payee name and amount recorded in the Expenditures Report 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 formally adopted public records policy during the engagement period as required by Ohio Rev. Code §§ 149.43(E)(2). While the Airport is using the County's policy, the Board has not approved the policy in the minutes.
2.
 - a. We inquired with Airport management and determined that the Airport did not have any completed public records requests during the engagement period.
 - b. The Airport did not have any denied public records requests during the engagement period.
 - c. The Airport did not have any public records requests with redactions during the engagement period.
3. We inquired with Airport management and determined that the Airport did not have a formally adopted records retention schedule during the engagement period and therefore could not make it readily available to the public as required by Ohio Rev. Code § 149.43(B)(2). While the Airport is using the County's policy, the Board has not approved the policy in the minutes.
4. We inquired with Airport management and determined that the Airport did not have a formally adopted 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 formally adopted 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 formally adopted 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 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 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 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. 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 Auditor of State established policy within the allotted timeframe for the years ended December 31, 2022 and 2021 in the Hinkle system. We found no exceptions.

Related Party Transactions

1. We inquired with management and identified the following Related Party Transactions:
 - a. In 2022, the Airport paid Mike Pusateri Excavating, Inc. \$2,513 for excavating services. This is the brother of Chairman, Jim Pusateri.
 - b. In 2022, the Airport paid Monica Pusateri, \$226 in reimbursements for materials purchased for the Airport's Wings & Wheels Fundraiser. This is the wife of Chairman, Jim Pusateri.
 - c. In 2022, the Airport paid Diloreto Construction, Inc. \$170 for roofing services. This is board member Mike Diloreto's construction business.We found no exceptions.
2. We confirmed the transactions with the bank. We found no exceptions.

3. We obtained supporting evidence for the Related Party Transactions identified 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

October 4, 2023

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OHIO AUDITOR OF STATE KEITH FABER



COLUMBIANA COUNTY AIRPORT AUTHORITY

COLUMBIANA 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 11/9/2023

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
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