



STATE OF INDIANA
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B47054

STATE BOARD OF ACCOUNTS
302 WEST WASHINGTON STREET
ROOM E418
INDIANAPOLIS, INDIANA 46204-2769

Telephone: (317) 232-2513
Fax: (317) 232-4711
Web Site: www.in.gov/sboa

October 21, 2016

TO: THE OFFICIALS OF THE DUBOIS COUNTY AIRPORT AUTHORITY, DUBOIS COUNTY, INDIANA

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of the Dubois County Airport Authority (Authority), for the period of January 1, 2011 to December 31, 2015, to determine compliance with applicable Indiana laws and uniform compliance guidelines established by the Indiana State Board of Accounts.

Our procedures were designed solely to satisfy the requirements of Indiana Code 5-11-1. Because our procedures were not designed to opine on the Authority's financial statements, we did not follow auditing standards generally accepted in the United States of America. Accordingly, we do not express an opinion on any basic financial statement of the Authority.

Management is responsible for preparing and maintaining its accounting records and related documents, as well as compliance with applicable state laws and uniform compliance guidelines established by the Indiana State Board of Accounts.

The Annual Financial Reports filed by the Authority can be found on the Gateway website: <https://gateway.ifionline.org/>.

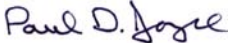
The Comments contained herein describe the identified reportable instances of noncompliance found as a result of the procedures we performed. Our procedures were not designed to identify all instances of noncompliance; therefore, noncompliance may exist that is unidentified.

Current Period Comments

- *The financial institution did not return actual or optical images of cancelled checks with the monthly bank statements.*
- *Board members were paid for attending meetings without federal, state, and local taxes being withheld during the period reviewed.*
- *Internal Revenue Service Form W-2 was not issued for all Board members who were paid for attending meetings during the period reviewed.*
- *The Authority did not have a credit card policy approved by the Board.*

This letter is intended for the information and use of the governing body and management of the Authority. This restriction is not intended to limit the distribution of this letter, which is a matter of public record.

The contents of this letter were discussed on September 6, 2016, with Travis McQueen, Airport Manager; Michael J. Cummings, Board President; and Rita Lovell, Bookkeeper. Any Official Response attached to this letter was not verified for accuracy.


Paul D. Joyce, CPA
State Examiner