

**STATE BOARD OF ACCOUNTS
302 West Washington Street
Room E418
INDIANAPOLIS, INDIANA 46204-2769**

**Paul D. Joyce, CPA
State Examiner**

COMPLIANCE EXAMINATION REPORT

OF

DEKALB COUNTY AIRPORT AUTHORITY

DEKALB COUNTY, INDIANA

January 1, 2023 to December 31, 2023



FILED
12/30/2024



Paul D. Joyce, CPA
State Examiner

INDIANA STATE BOARD OF ACCOUNTS

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December 30, 2024

Board of Directors
Dekalb County Airport Authority
Dekalb County, Indiana

This report is supplemental to the audit report of the Dekalb County Airport Authority (Authority), for the period from January 1, 2023 to December 31, 2023. It has been provided as a separate report so that the reader may easily identify any Examination Findings that pertain to the Authority. It should be read in conjunction with the financial statement audit report of the Authority, which provides an opinion on the Authority's financial statements. This report may be found at www.in.gov/sboa/.

As authorized under Indiana Code 5-11-1, we engaged private examiners under our review to perform the audit of the Authority and perform procedures to determine compliance with applicable Indiana laws and uniform compliance guidelines established by the Indiana State Board of Accounts.

We have reviewed the supplemental report for the Dekalb County Airport Authority prepared by Crowe LLP, Independent Public Accountants, for the period January 1, 2023 to December 31, 2023. In our opinion, the Supplemental Audit Report was prepared in accordance with the guidelines established by the Indiana State Board of Accounts.

The report is filed with this letter in our office as a matter of public record.

Tammy R. White, CPA
Deputy State Examiner

COMPLIANCE EXAMINATION OF
DEKALB COUNTY AIRPORT AUTHORITY
Dekalb County, Indiana
January 1, 2023 through December 31, 2023

Dekalb County Airport Authority

Dekalb County, Indiana
January 1, 2023 through December 31, 2023

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DEKALB COUNTY AIRPORT AUTHORITY
SCHEDULE OF OFFICIALS
January 1, 2023 through December 31, 2023

<u>Office</u>	<u>Official</u>	<u>Term</u>
President of the Board	Jesse Myers	01-01-23 to 12-31-23
Vice President	Jerry Korchyk	01-01-23 to 12-31-23
Airport Manager	Russ Couchman	01-01-23 to 12-31-23

INDEPENDENT ACCOUNTANT'S REPORT

To the Indiana State Board of Accounts and
Management of the Dekalb County Airport Authority

We have examined the Dekalb County Airport Authority's ("Authority") compliance with the Indiana State Board of Accounts' *Accounting and Uniform Compliance Guidelines Manual for Special Districts* during the period January 1, 2023 through December 31, 2023. Management of the Authority is responsible for the Authority's compliance with the specified requirements. Our responsibility is to express an opinion on the Authority's compliance with the specified requirements based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the Authority complied, in all material respects, with the specified requirements referenced above. An examination involves performing procedures to obtain evidence about whether the Authority complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the engagement.

Our examination does not provide a legal determination on the Authority's compliance with specified requirements.

In our opinion, the Authority complied, in all material respects, with the aforementioned requirements during the period January 1, 2023 through December 31, 2023.


Crowe LLP

Indianapolis, Indiana
August 28, 2024

DEKALB COUNTY AIRPORT AUTHORITY
EXIT CONFERENCE
January 1, 2023 through December 31, 2023

The contents of this report were discussed on August 28, 2024 with Russ Couchman, Airport Manager, Jason Hoyt, Assistant Manager, and Jesse Myers, Board President.