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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

February 25, 2019

Board of Directors
St. Joseph County Airport Authority
4477 Progress Drive
South Bend, IN 46628

This report is supplemental to the audit report of the St. Joseph County Airport Authority (Authority), for the period from January 1, 2017 to December 31, 2017. It has been provided as a separate report so that the reader may easily identify any 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. No reportable instances of noncompliance were found as a result of these procedures.

We have reviewed the Supplemental Audit Report for St Joseph County Airport Authority prepared by Katz, Sapper & Miller, Independent Public Accountants, for the period January 1, 2017 to December 31, 2017. In our opinion, the Supplemental Audit Report was prepared in accordance with the guidelines established by the State Board of Accounts.

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

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

ST. JOSEPH COUNTY AIRPORT AUTHORITY

SUPPLEMENTAL AUDIT REPORT

ST. JOSEPH COUNTY, INDIANA
December 31, 2017

ST. JOSEPH COUNTY AIRPORT AUTHORITY

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SCHEDULE OF OFFICIALS

Office	Official	Term
President	Mr. David R. Sage	1991 - 2020
Vice President	Dr. Jay Asdell	2013 - 2019
Treasurer/Asst. Secretary	Mr. Thomas S. Botkin	2007 - 2018
Secretary	Mr. Abraham Marcus	2010 - 2017
Executive Director	Mr. Michael A Diagle, A.A.E.	

Independent Auditors' Supplemental Audit Report

Board of Directors
St. Joseph County Airport Authority

We have audited, in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and the *Uniform Compliance Guidelines for Audit of Hospitals and State and Local Governments by Authorized Independent Public Accountants*, issued by the Indiana State Board of Accounts, the financial statements of Seymour Municipal Airport Authority (the Airport Authority) as of and for the years ended December 31, 2017 and have issued our report thereon dated January 21, 2019.

In connection with our audits, nothing came to our attention that caused us to believe that the Airport Authority failed to comply with the conditions of the *Accounting and Uniform Compliance Guidelines Manual for Special Districts*, established by the Indiana State Board of Accounts, as it applies to airport authorities.

This report is intended solely for the information and use of the Board of Directors and management of the Airport Authority and the Indiana State Board of Accounts, and is not intended to be and should not be used by anyone other than these specified parties.

Katz, Sapper & Miller, LLP

Indianapolis, Indiana
January 21, 2019